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ABSTRACT

This report contains results of an extensive study into State and local tax revenue potentials for the 15 Southern Regional Education Board (SREB) States and presents quantitative data on the 50 State-local tax systems. Data set forth in the 35 statistical tables enable the researcher to compare his State's total tax revenues with those of each of the 49 States and the District of Columbia. The report identifies, on a State-by-State basis, both the degree of current use and the potential for increased use of (1) general and selective sales and gross receipts taxes, (2) death and gift taxes, (3) property taxes, (4) individual and corporation income taxes, (5) motor fuel taxes, (6) severance taxes, and (7) license and other miscellaneous taxes. A related document is ED 048 660. (JF)

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STATE AND LOCAL REVENUE POTENTIAL, 1970

by

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1971

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FOREWORD

Latest information on how the states compare in the effectiveness with which they use the potential tax resources available to them is reported in this analysis. It is an updating and amplification of similar SREB reports issued over the past decade and now appearing annually.

Revenue potentials, for the purpose of these studies, are defined as funds which could be collected by a state if it used a given tax to the extent which is average in the United States. Table 12 reports the untapped revenue potentials in the same format followed in previous analyses.

In his introduction, Dr. Quindry explains several innovations contained in this year's publication, including new ways of dealing with comparative tax effort by the states. An updating of relevant tax literature which has appeared since the 1967 report is included. Attention should also be called to the tables of state rankings for selected sales taxes, an additional feature in providing an overview to the busy reader (Tables A, B and C).

Today there are frequent references to public resistance to new taxes. It is also pointed out that money alone will not solve the problems of state and local governments in meeting their responsibilities. Nonetheless, it is sobering to realize that the average Southern state uses only about 83 percent of its revenue capacity, measured against use by the average state. Paradoxically, the two states at opposite ends of the per capita income range in the South--Maryland and Mississippi--are ahead of all others in utilization of tax capacity.

Winfred L. Godwin
President

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INTRODUCTION

This report represents a continuation of previous SREB reports on comparative state and local tax revenues. This effort is designed primarily to update much of the tabular material that appeared in three previous editions and to summarize briefly the direction of recent action on the state and local tax front.

A basic objective is to facilitate the quantitative analysis of the fifty state-local tax systems. Data set forth in the thirty-five statistical tables enable the researcher to compare his state's tax revenues from all major state and local tax sources with that of the other forty-nine states and the District of Columbia.

Tax collection data for the report were supplied by the U. S. Census of Governments. For the most part they were published in *State Government Finances in 1970* and *Governmental Finances in 1969-70*. Unpublished data made available by the Census of Governments were very helpful in allocating local nonproperty taxes by source to the various states.¹

METHODOLOGY

The statistical methodology used in this report was similar to that used in the previous studies. The first step in the examination of tax practices was to compute the average yield per a common measure or tax base for those states using the particular tax. Next, individual state potential yield was computed as if the average rate were used in each of the fifty

¹Very helpful in providing assistance in this allocation were Maurice Criz and John Behiarns, Governments Division of the U. S. Bureau of the Census.

states and the District of Columbia. Unutilized potential resulted if potential yield were greater than actual collections, and was measured by the difference.

The basic tables (Tables 1-11) are comparable to those published in previous years with a few exceptions. In all tables Oklahoma, no longer a member of the SREB, was arbitrarily placed with states in the mountain region because of its proximity to them. Thus regional comparisons must be adjusted for this. The District of Columbia was included in the statistical analysis for 1970 for the first time.

The analysis of state amusement and admissions taxes was removed from Table 2, and inserted in its stead were columns analyzing "other selective sales taxes." These columns include not only amusement and admission taxes, but also other state and local selective sales taxes heretofore included as "other and unallocable taxes" in a later table.

As in past years, net profits of state and locally owned liquor stores and public utilities were regarded as alcoholic beverage and public utility sales taxes respectively. However, a change was made in computing utility profits for purposes of inclusion as in-lieu taxes. Previously, in-lieu tax revenue was assumed equal to total revenue less total expenditures; but this implies that capital outlays were current expenditures. In the present study net revenue was assumed equal to total revenue less current expenditures (total expenditures less capital outlays). While neither method is entirely accurate, the position was taken in this report that all capital outlays originated in borrowing. Interest on borrowed funds was included in current expenditures but not repayment of capital.

The next methodological change involved Table 5. Previously, the average rate per \$1,000 of personal income for individual income taxes was

computed using tax collections and personal income for all states employing the tax. For this report, statistics for only those states using a broad based individual income tax were used. Computed in this way, the average rate of tax revenue per \$1,000 of personal income was \$16.55; whereas, it was \$15.09 when computed as in previous years.

Table 10 was inserted as a new table to assist finance officials in evaluating real estate and documents transfer taxes. This source of revenue has expanded rapidly since the federal government repealed a similar federal tax as of January 1, 1968.

As a final adjustment affecting comparability, the researcher is reminded that the "other and unallocable taxes" column in Table 11 is affected by the removal of unallocable other selective sales taxes included in Table 2 for the first time in the 1970 analysis.

Other significant changes in the 1970 report from previous ones are two new columns in Table 18 and all of Table 35. In columns 1 to 3 of Table 35 actual collections plus net unutilized capacity (equal to applying the average tax rates for major taxes and adding minor and unallocable taxes) is assumed to be a reasonable comparative measure of tax capacity. Total capacity, the percent of capacity unutilized, and capacity and its utilization, per capita and per \$1,000 of personal income are listed in this table for the SREB states. New columns in Table 18 are discussed below. Tax capacity and tax burdens on a state's taxpayers are influenced by a state's ability to export taxes. Not all of the taxes collected in any particular state are paid by state taxpayers alone. Many taxes are paid by tourists or industries involved in interstate activities. Tax exporting is especially significant in states rich in the extraction industries and in tourism. These states' capacity is greater than the above measure implies, and it is difficult to measure.

OTHER CONSIDERATIONS

There is dissatisfaction with any efforts to compare tax burdens on a national basis because of state-to-state variations in personal income levels and other measures of ability to pay taxes. On the other hand, if comparisons are to be made, it is necessary to have a bench mark from which to measure variations. Researchers may find more value in comparing their state's relationships to states similar in economic and social characteristics (or geographic location) rather than in evaluating their state using national norms. It is not at all illogical to argue that states rich in taxable resources, or possessing optimally distributed resources, can contribute to the public treasury in greater proportions than can a state poor in such resources or in distribution of the resources.

Some states prefer to levy fees or user charges in lieu of taxes to a greater extent than others, and thereby hold down their relative tax effort. Federal financial assistance also tends to hold down state-local tax effort and states able and willing to attract federal aids are benefited relatively in their tax effort. Columns 2 and 3 of Table 18 examine the relationships in state-local general revenue of state-local taxes and nontax revenues and federal financial assistance.

At least four states have turned to state lotteries as a source of additional revenue. While this revenue is classed by the Census of Governments as "charges and miscellaneous revenue," it serves to reinforce the state-local revenue base and reduce dependence on the traditional tax base.

STATE TAX ACTIONS IN 1971

State and local general revenue taxes reached \$86.8 billion (exclusive of liquor store and utility profits) in fiscal 1970, up \$10 billion from

the previous year. Possibly over one-half, probably two-thirds, of the increase was due to new taxes, increased rates, or broadened bases enacted in 1969 and early 1970. The remaining portion resulted from expanded bases due to normal economic growth. Several states enacted substantial legislation late in 1970 and in 1971 that will increase their tax take substantially and possibly rearrange relative state standings in tax collections and burdens. Major tax changes in 1970 were reported in SREB Research Monograph Number 16. Significant legislation in 1971 is summarized below. At least two states (Ohio and Wisconsin) have yet to complete work on their fiscal 1971 budgets.

General Sales Taxes

As of November 1, 1971, forty-five states² employ a general sales or gross receipts tax. No new impositions were made in 1971; however, four states raised rates.³ Rates vary from a high of 6.5 percent in Connecticut to a low of two percent in Indiana. (See Table A.) Most state rates range from three to four percent. These states generally employ also local sales taxes, state income taxes, or both.

Several states broadened sales tax bases by addition to the list of taxable transactions. Notable among these were Arkansas, Alabama, Florida, and Illinois. In contrast, Georgia narrowed its base by removal of gasoline sales as a taxable transaction. While other exemptions were granted, the list of taxed products and services continued to expand.

²States still not imposing this tax are Alaska, Delaware, Montana, New Hampshire, and Oregon. Local sales taxes are used in Alaska and New Hampshire is preparing to vote on a general sales tax.

³Connecticut, New York, Tennessee, and Texas.

TABLE A

GENERAL SALES AND USE TAX RATES AS OF
AUGUST 1971

State	Rate Percent of Sales	State	Rate Percent of Sales
Indiana (b)	2	District of Columbia (b)	4
Oklahoma (a,b)	2	Florida	<u>4</u>
Nebraska (a,b)	2.5	Hawaii (b)	<u>4</u>
Arizona (a,b)	3	Illinois (a,b)	4
Arkansas (a,b)	<u>3</u>	Maryland (b)	<u>4</u>
Colorado (a,b)	<u>3</u>	Michigan (b)	<u>4</u>
Georgia (a,b)	<u>3</u>	New Mexico (b)	4
Idaho (b)	<u>3</u>	New York (a,b,d)	4
Iowa (b)	3	North Dakota (b)	4
Kansas (a,b)	3	Ohio (a,c)	4
Louisiana (a,b)	<u>3</u>	South Carolina (b)	<u>4</u>
Massachusetts (b)	<u>3</u>	South Dakota (a)	<u>4</u>
Minnesota (a,b)	3	Texas (a,d)	<u>4</u>
Missouri (a,b)	3	Utah (a,b)	<u>4</u>
Nevada (a)	3	Wisconsin (a,b)	4
North Carolina (a,b)	<u>3</u>	Washington (a)	4.5
Vermont (b)	<u>3</u>	Kentucky (b)	<u>5</u>
Virginia (a,b)	<u>3</u>	Maine	<u>5</u>
West Virginia (a,b)	<u>3</u>	Mississippi (b)	<u>5</u>
Wyoming	<u>3</u>	New Jersey (b)	<u>5</u>
Tennessee (a,b,d)	3.5	Rhode Island (b)	5
Alabama (a,b)	<u>4</u>	Pennsylvania (a,b)	6
California (a,b)	<u>4</u>	Connecticut (d)	6.5

- a. Local sales taxes additional.
b. State also imposes a personal income tax.
c. Ohio has local income taxes but no state income tax.
d. Tax rate raise in 1971.

NOTE: Rates for SREB States underlined.

Individual Income Taxes

Two states (Pennsylvania and Rhode Island) imposed new broad based individual income taxes in 1971 and eight states⁴ increased rates. Thirty-nine states now employ broad based individual income taxes and four others⁵ employ this base in a limited way. Not all apparent increases in revenue result in net gains to the general fund because tax credits for property or sales taxes paid were either initiated or increased along with provisions increasing income tax revenue.

Corporate Income Taxes

Forty-three states and the District of Columbia impose a corporate income tax. No new impositions were made in 1971; however, eight states⁶ raised rates (including West Virginia's business occupation tax rates and New Hampshire's business profits tax raises). Pennsylvania reduced its rate in conjunction with its imposition of an individual income tax.

⁴Arkansas, Delaware, Iowa, Massachusetts, Michigan, Missouri, Montana, and North Dakota. States not using the tax are Florida, Nevada, Ohio, South Dakota, Texas, Washington, and Wyoming. Ohio cities use payroll taxes rather extensively.

⁵Connecticut, New Hampshire, New Jersey and Tennessee. New Hampshire is preparing to vote on authority to levy a broad based tax.

⁶Delaware, Iowa, Michigan, Missouri, New Hampshire, New York, Tennessee, and West Virginia. States not imposing a corporate income tax are Florida, Nevada, Ohio, South Dakota, Texas, Washington, and Wyoming. New Hampshire's tax is classed as a business profits tax and no revenue for corporate income taxes is reported by the Census of Governments for 1970. However, South Dakota is reported as collecting a small amount from this source.

Selective Sales Taxes

Cigarette tax rates were raised in fifteen states,⁷ gasoline tax rates in eight,⁸ alcoholic beverage tax rates in six,⁹ and beer tax rates in four.¹⁰ Cigarette tax rates vary from a high of 21 cents per package of twenty in Connecticut to a low of two cents in North Carolina. About half the states fall in a range from ten cents to thirteen cents with one-fourth of the states above and one-fourth below this range. (See Table B.)

Gasoline tax rates vary from a high of ten cents per gallon in Connecticut to a low of five cents in Missouri. The most common rate is seven cents with half of the states and the District of Columbia using this rate. (See Table C.)

Other State Taxes

New severance taxes were imposed in Arkansas and Florida and severance tax rates were raised in Alabama and Oklahoma. In Florida revenue is restricted by a tax credit equal to the full amount of ad valorem taxes paid on the mineral interest. A coal severance tax was imposed in Alabama.

A new gift tax was initiated in Delaware and Utah added an estate tax. Inheritance tax rates were raised in Delaware and lowered in New Mexico (on certain beneficiaries).

⁷Arkansas, Connecticut, Delaware, Florida, Georgia, Iowa, Maine, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, Oregon, Texas, and Washington.

⁸Connecticut, Delaware, Florida, Georgia, Maine, Massachusetts, New Hampshire, and Vermont. In addition Alabama raised its diesel fuel tax.

⁹Connecticut, Delaware, Florida, Missouri, Oklahoma, and South Dakota.

¹⁰Iowa, Kansas, Texas, and Utah.

TABLE B

CIGARETTE TAX RATES AS OF
AUGUST 1971

State	Rate Cents Per Package	State	Rate Cents Per Package
North Carolina	<u>2</u>	Montana	12 (e,f)
Virginia	<u>2.5</u>	New Mexico	12
Kentucky	<u>3</u>	New York	12
District of Columbia	4	South Dakota	12
Colorado	5	Vermont	12 (e)
Indiana	6	West Virginia	<u>12</u>
Maryland	<u>6</u>	Iowa	13 (e,f)
South Carolina	<u>6</u> (e)	Minnesota	13 (e,f)
Idaho	7	Nebraska	13 (f)
Alaska	8	Oklahoma	13 (e)
Utah	8	Rhode Island	13 (e)
Wyoming	8	Tennessee	<u>13</u> (e)
Mississippi	<u>9</u> (e)	Delaware	14 (e,f)
Missouri	9	Maine	14 (f)
Oregon	9 (a,f)	New Jersey	14
Arizona	10 (e)	Wisconsin	14
California	10	Massachusetts	16 (f)
Nevada	10	Washington	16 (e,f)
Ohio	10	Florida	<u>17</u> (f)
Kansas	11 (e)	Arkansas	<u>17.75</u> (e,f)
Louisiana	<u>11</u> (e)	Pennsylvania	18
Michigan	11	Texas	<u>18.5</u> (e,f)
North Dakota	11 (e)	Connecticut	21 (b,f)
Alabama	<u>12</u> (e)	Hawaii	40% (c,e)
Georgia	<u>12</u> (e,f)	New Hampshire	42% (d,e,f)
Illinois	12		

- a. Increase from 4¢ to 9¢ effective September 9, 1971.
b. Increase from 16¢ to 21¢ effective August 23, 1971.
c. Hawaii, 40% of wholesale price.
d. New Hampshire 42% of value sold at retail.
e. Additional tax on other tobacco products.
f. Tax rate raise in 1971.

NOTE: Rates for SREB States underlined.

TABLE C

GASOLINE AND MOTOR FUELS TAX RATES AS OF
AUGUST 1971

State	Rate Cents Per Gallon		State	Rate Cents Per Gallon	
	Gasoline	Diesel		Gasoline	Diesel
Missouri	5	5	Utah	7	7
Texas	5	6.5	Virginia	7	7
Nevada	<u>6</u>	<u>6</u>	Wisconsin	7	7
Oklahoma	6.58	6.5	Wyoming	7	7
Alabama	7	7 (c)	Arkansas	<u>7.5</u>	<u>8.5</u>
Arizona	<u>7</u>	<u>7</u>	Georgia (c)	<u>7.5</u>	<u>7.5</u>
California	7	7	Illinois	<u>7.5</u>	<u>7.5</u>
Colorado	7	7	Massachusetts (c)	7.5	7.5
District of Columbia	7	7	Alaska	8	8
Idaho	7	7	Delaware (c)	8	8
Iowa	7	8	Florida (c)	8	8
Kansas	7	8	Indiana	<u>8</u>	<u>8</u>
Kentucky	7	7	Louisiana	8	8
Maryland	<u>7</u>	<u>7</u>	Mississippi	<u>8</u>	<u>10</u>
Michigan	<u>7</u>	<u>7</u>	Pennsylvania	8	8
Minnesota	7	7	Rhode Island	8	8
Montana	7	9	Nebraska	8.5	8.5
New Jersey	7	7	West Virginia	<u>8.5</u>	<u>8.5</u>
New Mexico	7	7	Maine (c)	9	9
New York	7	9	New Hampshire (c)	9	9
North Dakota	7	7	North Carolina	9	9
Ohio	7	7	Vermont (c)	9	no tax
Oregon	7	7	Washington	9	9
South Carolina	7	7	Connecticut (a,c)	10	10
South Dakota	<u>7</u>	<u>7</u>	Hawaii (b)	8-10	8-10
Tennessee	<u>7</u>	<u>8</u>			

- a. Increase from 8¢ to 10¢ effective August 23, 1971.
b. Hawaii rates are combined county and state rates.
c. Tax rate raise in 1971.

NOTE: Rates for SREB States underlined.

Parimutuel tax rates were raised or provided in seven states¹¹ and dog racing was made subject to the tax in New Hampshire and Rhode Island.

Arkansas reduced rates on realty transfer taxes and Delaware and Georgia increased their rates.

LOCAL NONPROPERTY TAXES, 1971

Blank authorizations for new local nonproperty taxes were few in 1971. In Kansas, cities and counties were authorized to levy earnings and general sales taxes. The Nevada legislature provided authority for a county general sales tax in counties with no cities. In Arkansas, cities of the first class were authorized to employ general sales taxes.

General sales taxes, selective sales taxes, and payroll taxes were authorized and/or implemented and rates raised in several municipalities, but generally restricted to major cities (or metropolitan counties), such as Atlanta, San Francisco, and Wilmington, or for specific functions such as rapid transit systems. New York City's tax package was by far the most inclusive. Hotel and commercial occupancy taxes were prominent among new selective sales tax impositions.

¹¹Delaware, Massachusetts, New Jersey, New York, Rhode Island, Washington, and West Virginia.

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STATISTICAL TABLES

TABLE 1

POPULATION, PERSONAL INCOME AND STATE AND LOCAL GENERAL SALES AND
GROSS RECEIPTS TAX REVENUE FOR STATES, REGIONS AND
THE UNITED STATES, 1970
(Collections in Thousands)

State and Region	Population July 1, 1969 (thousands)	Personal Income 1970 (millions)	Amount Collected 1970	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	11,735	\$ 50,788	\$ 605,731	\$ 1,041,816	\$ 455,165
Connecticut.....	3,000	14,786	258,659	303,305	44,646
Maine.....	992	3,235	83,240	66,360	--
Massachusetts.....	5,650	24,851	168,443	509,769	341,326
New Hampshire.....	724	2,660	--	54,565	54,565
Rhode Island.....	932	3,711	78,324	76,124	--
Vermont.....	437	1,545	17,065	31,693	14,628
Middle Atlantic States.....	37,481	168,908	3,040,568	3,464,810	426,369
Delaware.....	540	2,383	--	48,882	48,882
New Jersey.....	7,095	33,085	360,453	678,673	318,220
New York.....	18,105	87,111	1,727,641	1,786,908	59,267
Pennsylvania.....	11,741	46,329	952,474	950,347	--
North Central States.....	56,106	225,139	4,376,623	4,618,276	479,006
Illinois.....	11,039	50,131	1,158,838	1,028,337	--
Indiana.....	5,143	19,679	380,739	403,675	22,936
Iowa.....	2,805	10,418	223,464	213,704	--
Kansas.....	2,236	8,598	145,371	176,371	31,000
Michigan.....	8,781	36,124	828,491	741,012	--
Minnesota.....	3,758	14,580	195,620	299,080	103,460
Missouri.....	4,640	17,350	346,449	355,901	9,452
Nebraska.....	1,474	5,570	75,200	114,257	39,057
North Dakota.....	621	1,848	42,926	37,908	--
Ohio.....	10,563	42,382	659,075	869,382	210,307
South Dakota.....	668	2,108	47,836	43,241	--
Wisconsin.....	4,378	16,351	272,614	335,408	62,794
SREB States.....	58,353	196,849	4,244,256	4,037,964	434,311
Alabama.....	3,440	9,832	265,555	201,684	--
Arkansas.....	1,913	5,376	108,719	110,278	1,559
Florida.....	6,641	24,938	658,197	511,553	--

State and Region	Population July 1, 1969 (thousands)	Personal Income 1970 (millions)	Amount Collected 1970	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)					
Georgia.....	4,551	\$ 15,345	\$ 335,807	\$ 314,772	\$ --
Kentucky.....	3,198	9,901	267,688	203,099	--
Louisiana.....	3,619	11,130	290,033	228,310	--
Maryland.....	3,868	16,789	236,843	344,393	107,550
Mississippi.....	2,220	5,706	230,672	117,047	--
North Carolina.....	5,031	16,331	268,568	334,998	66,430
South Carolina.....	2,570	7,616	192,552	156,227	--
Tennessee.....	3,897	12,128	307,741	248,782	--
Texas.....	11,045	39,671	611,733	813,771	202,038
Virginia.....	4,614	16,827	288,438	345,172	56,734
West Virginia.....	1,746	5,259	181,710	107,878	--
Mountain States.....	10,706	38,082	837,792	781,175	103,836
Arizona.....	1,737	6,418	208,265	131,652	--
Colorado.....	2,166	8,468	175,047	173,704	--
Idaho.....	707	2,310	41,679	47,385	5,706
Montana.....	694	2,349	--	48,185	48,185
Nevada.....	480	2,267	54,710	46,503	--
New Mexico.....	1,011	3,185	101,974	65,334	--
Oklahoma.....	2,535	8,488	124,169	174,114	49,945
Utah.....	1,047	3,416	100,869	70,072	--
Wyoming.....	329	1,181	31,079	24,226	--
Pacific States.....	26,162	115,118	2,901,791	2,361,415	179,848
Alaska.....	296	1,400	8,400	28,718	20,318
California.....	19,711	88,825	2,184,460	1,822,067	--
Hawaii.....	750	3,445	162,689	70,667	--
Oregon.....	2,062	7,777	--	159,530	159,530
Washington.....	3,343	13,671	546,242	280,433	--
District of Columbia.....	762	4,067	71,271	83,426	12,155
All States Including District of Columbia.....	201,305	\$798,951	\$16,078,032	\$16,388,883	\$2,090,690

The average rate per \$1,000 of personal income for states using this tax is \$20.513.
Source: Population: U. S. Bureau of the Census, Population Estimates and Projections, Series P-25, No. 460 (Washington, D. C., Government Printing Office, June 7, 1971), Table 1; Personal Income: U. S. Department of Commerce, Office of Business Economics, Survey of Current Business, August 1971, Tables 4A-62A; Collection Data: U. S. Department of Commerce, Bureau of the Census, Government Finance in 1969-70 (Washington, D. C. Government Printing Office, 1971), Tables 4 and 17; and State Tax Collections in 1970 (Washington, D. C., Government Printing Office, 1970), Tables 3-5.

TABLE 2

STATE AND LOCAL SELECTIVE SALES AND GROSS RECEIPTS TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Alcoholic Beverages			Tobacco Products		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	\$ 132,377	\$120,214	\$ 18,204	\$ 181,416	\$ 154,904	\$ 588
Connecticut.....	23,730	34,998	11,268	56,117	45,097	--
Maine.....	17,159	7,657	--	14,741	9,867	--
Massachusetts.....	54,821	58,822	4,001	75,208	75,796	588
New Hampshire.....	20,541	6,296	--	13,870	8,113	--
Rhode Island.....	5,849	8,784	2,935	14,948	11,319	--
Vermont.....	10,277	3,657	--	6,532	4,712	--
Middle Atlantic States.....	306,354	399,806	130,264	602,309	515,169	--
Delaware.....	3,587	5,641	2,054	9,022	7,268	--
New Jersey.....	43,671	78,312	34,641	118,417	100,909	--
New York.....	112,623	206,192	93,569	289,198	265,689	--
Pennsylvania.....	146,473	109,661	--	185,672	141,303	--
North Central States.....	478,912	532,904	137,005	644,082	686,675	64,949
Illinois.....	66,989	118,661	51,672	153,165	152,900	--
Indiana.....	19,910	46,580	26,670	39,899	60,021	20,122
Iowa.....	28,865	24,659	--	29,825	31,775	1,950
Kansas.....	9,984	20,351	10,367	20,390	26,224	5,834
Michigan.....	118,281	85,506	--	85,893	110,178	24,285
Minnesota.....	34,111	34,511	400	49,437	44,469	--
Missouri.....	12,400	41,067	28,667	59,728	52,918	--
Nebraska.....	6,397	13,184	6,787	11,966	16,989	5,023
North Dakota.....	4,513	4,374	--	6,278	5,636	--
Ohio.....	143,320	100,318	--	121,530	129,265	7,735
South Dakota.....	7,881	4,990	--	7,033	6,429	--
Wisconsin.....	26,261	38,703	12,442	58,938	49,871	--
SREB States.....	652,676	465,942	73,660	592,370	600,390	128,627
Alabama.....	54,570	23,272	--	43,106	29,988	--
Arkansas.....	11,373	12,725	1,352	23,449	16,397	--
Florida.....	120,533	59,028	--	94,442	76,061	--
Georgia.....	72,646	36,322	--	40,466	46,802	6,336
Kentucky.....	14,302	23,436	9,134	11,881	30,198	18,317

Insurance Taxes			Public Utilities			Other Selective Sales Taxes		
Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
\$ 97,592	\$ 75,520	\$ 462	\$ 71,549	\$ 176,183	\$107,680	\$ 47,503	\$ 45,455	\$ 14,066
40,336	21,987	--	39,553	51,293	11,740	4,454	13,233	8,779
4,348	4,810	462	6,589	11,222	4,633	--	2,895	2,895
39,068	36,953	--	2,100	86,208	84,108	26,245	22,242	--
5,858	3,955	--	2,365	9,227	6,862	7,057	2,381	--
5,643	5,518	--	15,919	12,873	--	929	3,321	2,392
2,339	2,297	--	5,023	5,360	337	8,818	1,383	--
227,032	251,166	25,044	429,200	585,942	236,912	144,226	151,172	46,318
4,454	3,544	--	4,564	8,267	3,703	187	2,133	1,946
38,740	49,197	10,457	194,942	114,772	--	4,884	29,611	24,727
124,297	129,534	5,237	93,093	302,188	209,095	117,336	77,964	--
59,541	68,891	9,350	136,601	160,715	24,114	21,819	41,464	19,645
305,208	334,782	35,032	785,737	781,006	169,027	32,741	201,499	172,828
68,452	74,545	6,093	293,245	173,904	--	15,308	44,867	29,559
24,299	29,263	4,964	28,322	68,266	39,944	28	17,613	17,585
15,704	15,492	--	22,795	36,140	13,345	686	9,324	8,638
11,424	12,785	1,361	24,595	29,826	5,231	9	7,695	7,686
44,114	53,716	9,602	48,600	125,314	76,714	63	32,331	32,268
24,181	21,680	--	61,124	50,578	--	3,592	13,049	9,457
23,578	25,799	2,221	76,799	60,187	--	1,345	15,528	14,183
7,398	8,283	885	46,581	19,322	--	546	4,985	4,439
2,951	2,748	--	3,016	6,411	3,395	347	1,654	1,307
53,116	63,022	9,906	135,124	147,023	11,899	2,009	37,932	35,923
3,715	3,135	--	4,642	7,313	2,671	5,957	1,887	--
26,276	24,314	--	40,894	56,722	15,828	2,851	14,634	11,783
319,768	292,714	7,916	1,017,824	682,869	66,051	307,863	176,181	43,711
20,643	14,620	--	73,032	34,107	--	4,189	8,800	4,611
9,144	7,994	--	11,243	18,649	7,406	209	4,812	4,603
34,115	37,083	2,968	184,698	86,510	--	7,214	22,320	15,106
21,905	22,818	913	52,967	53,232	265	4,198	13,734	9,536
17,556	14,723	--	17,537	34,347	16,810	36,629	8,861	--

TABLE 2 (Continued)

State and Region	Alcoholic Beverages			Tobacco Products		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)						
Louisiana.....	\$ 34,234	\$ 26,345	\$ --	\$ 33,178	\$ 33,947	\$ 769
Maryland.....	15,824	39,740	23,916	26,460	51,206	24,746
Mississippi.....	19,951	13,506	--	19,668	17,403	--
North Carolina.....	89,604	38,655	--	11,738	49,810	38,072
South Carolina.....	37,509	18,027	--	17,402	23,229	5,827
Tennessee.....	39,284	28,707	--	51,415	36,990	--
Texas.....	54,643	93,901	39,258	186,363	120,997	--
Virginia.....	57,296	39,830	--	18,827	51,322	32,495
West Virginia.....	30,907	12,448	--	13,975	16,040	2,065
Mountain States.....	82,499	90,140	19,256	113,101	116,149	19,990
Arizona.....	10,532	15,191	4,659	22,582	19,575	--
Colorado.....	11,198	20,044	8,846	14,768	25,827	11,059
Idaho.....	10,066	5,468	--	4,885	7,046	2,161
Montana.....	11,367	5,560	--	5,846	7,164	1,318
Nevada.....	5,353	5,366	13	7,696	6,914	--
New Mexico.....	4,521	7,539	3,018	10,771	9,714	--
Oklahoma.....	18,240	20,091	1,851	37,984	25,888	--
Utah.....	9,296	8,086	--	5,403	10,419	5,016
Wyoming.....	1,926	2,795	869	3,166	3,602	436
Pacific States.....	224,812	272,484	98,834	298,260	351,110	52,850
Alaska.....	4,425	3,314	--	2,711	4,270	1,559
California.....	112,087	210,249	98,162	240,298	270,916	30,618
Hawaii.....	7,482	8,154	672	5,803	10,507	4,704
Oregon.....	34,274	18,408	--	12,326	23,720	11,394
Washington.....	66,544	32,359	--	37,122	41,697	4,575
District of Columbia.....	13,449	9,627	--	5,462	12,404	6,942
All States Including District of Columbia.....	\$1,891,079	\$1,891,117	\$477,223	\$2,437,000	\$2,436,801	\$273,946

Insurance Taxes			Public Utilities			Other Selective Sales Taxes		
Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
\$ 22,818	\$ 16,550	\$ --	\$ 44,516	\$ 38,610	\$ --	\$ 12,195	\$ 9,961	\$ --
21,356	24,965	3,609	37,036	58,241	21,205	49,339	15,026	--
12,429	8,485	--	13,537	19,794	6,257	7,675	5,107	--
29,149	24,284	--	103,692	56,652	--	12,923	14,616	1,693
13,314	11,325	--	29,412	26,420	--	9,082	6,816	--
21,607	18,034	--	90,517	42,072	--	2,693	10,855	8,162
58,565	58,991	426	243,824	137,619	--	111,678	35,506	--
26,685	25,022	--	111,678	58,373	--	33,062	15,060	--
10,482	7,820	--	4,135	18,243	14,108	16,777	4,707	--
63,836	56,629	1,590	160,206	132,106	14,512	61,065	34,083	16,716
9,365	9,544	179	50,006	22,264	--	3,388	5,744	2,356
12,021	12,592	571	34,055	29,375	--	89	7,579	7,490
4,471	3,435	--	4,021	8,013	3,992	5	2,067	2,062
4,578	3,493	--	4,812	8,149	3,337	--	2,102	2,102
2,851	3,371	520	4,036	7,864	3,828	33,633	2,029	--
5,666	4,736	--	9,520	11,049	1,529	5,582	2,851	--
18,368	12,622	--	39,635	29,445	--	16,960	7,597	--
4,856	5,080	224	11,230	11,850	620	1,198	3,057	1,859
1,660	1,756	96	2,891	4,097	1,206	210	1,057	847
168,698	171,181	6,807	298,329	399,345	142,903	96,676	103,030	16,798
2,562	2,082	--	4,231	4,857	626	10	1,253	1,243
134,954	132,083	--	174,744	308,134	133,390	73,904	79,498	5,594
6,096	5,123	--	18,681	11,951	--	--	3,083	3,083
7,975	11,564	3,589	18,091	26,978	8,887	82	6,960	6,878
17,111	20,329	3,218	82,582	47,425	--	22,680	12,236	--
--	6,048	6,048	9,018	14,108	5,090	16,801	3,640	--
\$1,182,134	\$1,188,040	\$82,899	\$2,771,863	\$2,771,559	\$742,175	\$706,875	\$715,060	\$310,437

The average rate per \$1,000 of personal income for states using these taxes are as follows: for alcoholic beverages, \$2.367; for tobacco products, \$3.050; for insurance taxes, \$1.487; for public utilities taxes, \$3.469; and for other selective sales taxes, \$0.895.

Source: See Citations for Table 1. Also Government Finances in 1969-70, Table 21; and State Government Finances in 1970, Table 14.

TABLE 3

STATE DEATH AND GIFT TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Amount Collected	Potential Yield at Average Rate	Unutilized Potential
New England States.....	\$105,650	\$ 63,942	\$ --
Connecticut.....	42,590	18,616	--
Maine.....	4,944	4,073	--
Massachusetts.....	43,422	31,287	--
New Hampshire.....	3,769	3,349	--
Rhode Island.....	8,618	4,672	--
Vermont.....	2,307	1,945	--
Middle Atlantic States.....	297,712	212,655	--
Delaware.....	5,353	3,000	--
New Jersey.....	65,574	41,654	--
New York.....	127,935	109,673	--
Pennsylvania.....	98,850	58,328	--
North Central States.....	215,265	283,451	86,101
Illinois.....	63,720	63,115	--
Indiana.....	15,013	24,776	9,763
Iowa.....	16,767	13,116	--
Kansas.....	7,234	10,825	3,591
Michigan.....	26,470	45,480	19,010
Minnesota.....	20,032	18,356	--
Missouri.....	11,996	21,844	9,848
Nebraska.....	816	7,013	6,197
North Dakota.....	842	2,327	1,485
Ohio.....	17,854	53,359	35,505
South Dakota.....	1,952	2,654	702
Wisconsin.....	32,569	20,586	--
SREB States.....	137,804	247,832	112,877
Alabama.....	1,380	12,378	10,998
Arkansas.....	743	6,768	6,025
Florida.....	16,017	31,397	15,380

State and Region	Amount Collected	Potential Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia.....	\$ 5,642	\$ 19,319	\$ 13,677
Kentucky.....	12,445	12,465	20
Louisiana.....	6,728	14,013	7,285
Maryland.....	11,921	21,137	9,216
Mississippi.....	1,980	7,184	5,204
North Carolina.....	18,936	20,561	1,625
South Carolina.....	3,517	9,589	6,072
Tennessee.....	18,118	15,269	--
Texas.....	23,123	49,946	26,823
Virginia.....	12,245	21,185	8,940
West Virginia.....	5,009	6,621	1,612
Mountain States.....	41,061	47,944	13,207
Arizona.....	4,245	8,080	3,835
Colorado.....	11,934	10,661	--
Idaho.....	785	2,908	2,123
Montana.....	4,235	2,957	--
Nevada.....	--	2,854	2,854
New Mexico.....	1,669	4,010	2,341
Oklahoma.....	14,459	10,686	--
Utah.....	3,102	4,301	1,199
Wyoming.....	632	1,487	855
Pacific States.....	198,904	144,934	3,653
Alaska.....	123	1,763	1,640
California.....	156,935	111,831	--
Hawaii.....	2,324	4,337	2,013
Oregon.....	14,088	9,791	--
Washington.....	25,434	17,212	--
District of Columbia.....	6,789	5,120	--
All States Including District of Columbia.....	\$1,003,185	\$1,005,878	\$215,838

The average rate per \$1,000 of personal income for states using this tax is \$1.259.
Source: See citation for Table 1.

TABLE 4

STATE AND LOCAL GENERAL PROPERTY TAX REVENUE, FOR STATES,
REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	\$ 2,701,526	\$ 2,166,617	\$ 1,311
Connecticut.....	723,100	630,771	--
Maine.....	172,667	138,005	--
Massachusetts.....	1,422,749	1,060,144	--
New Hampshire.....	152,985	113,476	--
Rhode Island.....	157,000	158,311	1,311
Vermont.....	73,025	65,910	--
Middle Atlantic States.....	7,506,617	7,205,615	633,342
Delaware.....	45,803	101,659	55,856
New Jersey.....	1,733,955	1,411,406	--
New York.....	4,327,950	3,716,155	--
Pennsylvania.....	1,398,909	1,976,395	577,486
North Central States.....	10,344,547	9,604,430	178,589
Illinois.....	2,229,302	2,138,588	--
Indiana.....	871,180	839,506	--
Iowa.....	602,163	444,432	--
Kansas.....	454,153	366,791	--
Michigan.....	1,630,232	1,541,050	--
Minnesota.....	650,210	621,983	--
Missouri.....	642,815	740,151	97,336
Nebraska.....	309,606	237,616	--
North Dakota.....	108,106	78,836	--
Ohio.....	1,726,763	1,808,016	81,253
South Dakota.....	145,800	89,927	--
Wisconsin.....	974,217	697,534	--
SREB States.....	5,593,264	8,397,579	2,804,315
Alabama.....	135,553	419,433	283,880
Arkansas.....	124,670	229,340	104,670
Florida.....	801,123	1,063,855	262,732

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia.....	\$ 436,923	\$ 654,618	\$ 217,695
Kentucky.....	220,877	422,377	201,500
Louisiana.....	238,335	474,806	236,471
Maryland.....	613,219	716,219	103,000
Mississippi.....	157,717	243,418	85,701
North Carolina.....	399,680	696,680	297,000
South Carolina.....	159,055	324,899	165,844
Tennessee.....	301,700	517,380	215,680
Texas.....	1,435,063	1,692,365	257,302
Virginia.....	446,799	717,840	271,041
West Virginia.....	122,550	224,349	101,799
Mountain States.....	1,547,000	1,624,578	198,131
Arizona.....	293,422	273,792	--
Colorado.....	394,415	361,245	--
Idaho.....	90,250	98,545	8,295
Montana.....	149,890	100,208	--
Nevada.....	86,736	96,710	9,974
New Mexico.....	82,500	135,872	53,372
Oklahoma.....	238,400	362,098	123,698
Utah.....	142,935	145,727	2,792
Wyoming.....	68,452	50,381	--
Pacific States.....	6,262,222	4,910,935	153,532
Alaska.....	30,700	59,724	29,024
California.....	5,230,980	3,789,275	--
Hawaii.....	75,700	146,964	71,264
Oregon.....	394,881	331,767	--
Washington.....	529,961	583,205	53,244
District of Columbia.....	127,800	173,498	45,698
All States Including District of Columbia.....	\$34,082,976	\$34,083,252	\$4,014,918

The average rate per \$1,000 of personal income is \$42,660.
Source: See citation for Table 1.

TABLE 5

STATE AND LOCAL INDIVIDUAL AND CORPORATE INCOME TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Individual Income Taxes			Corporate Income Taxes		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	\$ 607,527	\$ 840,643	\$ 357,829	\$ 374,983	\$ 283,802	\$ 27,498
Connecticut.....	4,916	244,738	239,822	119,538	82,624	--
Maine.....	18,885	53,546	34,661	8,257	18,077	9,820
Massachusetts.....	517,952	411,334	--	218,279	138,867	--
New Hampshire.....	3,462	44,028	40,566	--	14,864	14,864
Rhode Island.....	18,644	61,424	42,780	23,090	20,737	--
Vermont.....	43,668	25,573	--	5,819	8,633	2,814
Middle Atlantic States...	3,465,516	2,795,765	895,387	1,405,545	943,857	15,701
Delaware.....	70,484	39,443	--	13,446	13,316	--
New Jersey.....	17,643	547,623	529,980	169,178	184,879	15,701
New York.....	2,975,958	1,441,861	--	693,151	486,776	--
Pennsylvania.....	401,431	766,838	365,407	529,770	258,886	--
North Central States.....	2,841,296	3,726,501	1,208,912	605,837	1,258,078	665,576
Illinois.....	575,624	829,768	254,144	140,956	280,132	139,176
Indiana.....	216,384	325,727	109,343	8,597	109,966	101,369
Iowa.....	112,746	172,439	59,693	24,273	58,216	33,943
Kansas.....	78,423	142,314	63,891	19,258	48,046	28,788
Michigan.....	546,507	597,924	51,417	194,602	201,861	7,259
Minnesota.....	345,733	241,328	--	79,832	81,473	1,641
Missouri.....	177,493	287,177	109,684	21,287	96,952	75,665
Nebraska.....	44,444	92,195	47,751	8,550	31,125	22,575
North Dakota.....	15,379	30,588	15,209	2,998	10,327	7,329
Ohio.....	238,619	701,507	462,888	--	236,831	236,831
South Dakota.....	--	34,892	34,892	780	11,780	11,000
Wisconsin.....	489,944	270,642	--	104,704	91,369	--
SREB States.....	1,876,335	3,258,246	1,712,492	581,647	1,099,992	539,495
Alabama.....	87,931	162,739	74,808	30,797	54,941	24,144
Arkansas.....	42,548	88,984	46,436	26,228	30,041	3,813
Florida.....	--	412,774	412,774	--	139,354	139,354

State and Region	Individual Income Taxes			Corporate Income Taxes		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
REB States (Continued)						
Georgia.....	\$ 184,943	\$ 253,990	\$ 69,047	\$ 84,735	\$ 85,748	1,013
Kentucky.....	174,734	163,881	--	39,459	55,327	15,868
Louisiana.....	47,993	184,224	136,231	34,770	62,194	27,424
Maryland.....	592,684	277,892	--	60,109	93,817	33,708
Mississippi.....	44,162	94,446	50,284	19,949	31,885	11,936
North Carolina.....	270,945	270,311	--	112,408	91,258	--
South Carolina.....	95,398	126,060	30,662	42,318	42,558	240
Tennessee.....	12,113	200,743	188,630	59,633	67,771	8,138
Texas.....	--	656,634	656,634	--	221,682	221,682
Virginia.....	282,823	278,521	--	67,369	94,029	26,660
West Virginia.....	40,061	87,047	46,986	3,872	29,387	25,515
Mountain States.....	417,550	630,333	217,576	122,596	212,802	90,206
Arizona.....	64,974	106,231	41,257	20,910	35,864	14,954
Colorado.....	129,133	140,162	11,029	33,513	47,319	13,806
Idaho.....	36,662	38,235	1,573	11,125	12,908	1,783
Montana.....	38,871	38,881	10	9,696	13,126	3,430
Nevada.....	--	37,523	37,523	--	12,668	12,668
New Mexico.....	36,059	52,718	16,659	8,072	17,798	9,726
Oklahoma.....	50,516	140,493	89,977	27,490	47,431	19,941
Utah.....	61,335	56,542	--	11,790	19,089	7,299
Wyoming.....	--	19,548	19,548	--	6,599	6,599
Pacific States.....	1,501,131	1,905,433	545,909	647,336	643,280	87,167
Alaska.....	32,455	23,173	--	5,301	7,823	2,522
California.....	1,150,604	1,470,231	319,627	587,577	496,354	--
Hawaii.....	105,019	57,022	--	14,578	19,251	4,673
Oregon.....	213,053	128,725	--	39,880	43,458	3,578
Washington.....	--	226,282	226,282	--	76,394	76,394
District of Columbia.....	85,185	67,317	--	18,322	22,726	4,404
All States Including District of Columbia...	\$10,794,540	\$13,224,238	\$4,938,105	\$3,756,266	\$4,464,537	\$1,430,047

The average rate per \$1,000 of personal income for states using these taxes are: Individual Income Taxes, \$16.552; Corporate Income Taxes, \$5.588. Local business net income taxes are included in individual income taxes except for the District of Columbia. In computing the average tax rate for individual income taxes, states not employing a broad based tax were eliminated. These included Connecticut, New Hampshire, Rhode Island, New Jersey and Tennessee.

Source: See citation for Table 1.

TABLE 6

STATE ALCOHOLIC BEVERAGE LICENSE TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	\$ 5,906	\$ 7,619	\$ 3,909
Connecticut.....	4,205	2,218	--
Maine.....	685	485	--
Massachusetts.....	418	3,728	3,310
New Hampshire.....	300	399	99
Rhode Island.....	57	557	500
Vermont.....	241	232	--
Middle Atlantic States.....	42,526	25,336	4,031
Delaware.....	285	357	72
New Jersey.....	1,004	4,963	3,959
New York.....	33,183	13,067	--
Pennsylvania.....	8,054	6,949	--
North Central States.....	28,995	33,773	13,802
Illinois.....	1,085	7,520	6,435
Indiana.....	7,222	2,952	--
Iowa.....	2,373	1,563	--
Kansas.....	422	1,290	868
Michigan.....	5,740	5,419	--
Minnesota.....	285	2,187	1,902
Missouri.....	1,389	2,603	1,214
Nebraska.....	130	836	706
North Dakota.....	186	277	91
Ohio.....	9,980	6,357	--
South Dakota.....	112	316	204
Wisconsin.....	71	2,453	2,382
SREB States.....	14,303	29,528	15,964
Alabama.....	1,905	1,475	--
Arkansas.....	543	806	263
Florida.....	2,259	3,741	1,482

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia.....	\$ 448	\$ 2,302	\$ 1,854
Kentucky.....	810	1,485	675
Louisiana.....	1,490	1,670	180
Maryland.....	176	2,518	2,342
Mississippi.....	81	856	775
North Carolina.....	284	2,450	2,166
South Carolina.....	1,233	1,142	--
Tennessee.....	363	1,819	1,456
Texas.....	3,089	5,951	2,862
Virginia.....	615	2,524	1,909
West Virginia.....	1,007	789	--
Mountain States.....	4,423	5,712	1,857
Arizona.....	793	963	170
Colorado.....	1,221	1,270	49
Idaho.....	443	347	--
Montana.....	824	352	--
Nevada.....	19	340	321
New Mexico.....	204	478	274
Oklahoma.....	807	1,273	466
Utah.....	101	512	411
Wyoming.....	11	177	166
Pacific States.....	23,451	17,269	1,040
Alaska.....	756	210	--
California.....	20,000	13,324	--
Hawaii.....	--	517	517
Oregon.....	710	1,167	457
Washington.....	1,985	2,051	66
District of Columbia.....		610	610
All States Including District of Columbia.....	\$119,604	\$119,847	\$41,213

The average rate per \$1,000 of personal income for states using this tax is \$0.150.
Source: See citation for Table 1.

TABLE 7

NUMBER OF MOTOR VEHICLES REGISTERED AND STATE AND LOCAL MOTOR VEHICLE
 LICENSE TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
 (In Thousands)

State and Region	Number of Motor Vehicles Registered, 1970	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	5,834	\$ 127,866	\$ 155,464	\$ 35,900
Connecticut.....	1,725	39,008	45,968	6,960
Maine.....	509	13,346	13,564	218
Massachusetts.....	2,506	38,058	66,780	28,722
New Hampshire.....	389	12,186	10,366	--
Rhode Island.....	479	13,860	12,764	--
Vermont.....	226	11,408	6,022	--
Middle Atlantic States.....	16,586	474,433	441,983	45,861
Delaware.....	314	9,766	8,367	--
New Jersey.....	3,650	118,162	97,265	--
New York.....	6,675	233,890	177,875	--
Pennsylvania.....	5,947	112,615	158,476	45,861
North Central States.....	30,782	989,298	820,277	33,101
Illinois.....	5,325	248,942	141,901	--
Indiana.....	2,874	61,466	76,586	15,120
Iowa.....	1,793	75,624	47,780	--
Kansas.....	1,565	33,429	41,704	8,275
Michigan.....	4,692	145,610	125,032	--
Minnesota.....	2,201	64,382	58,652	--
Missouri.....	2,402	79,292	64,008	--
Nebraska.....	948	33,293	25,262	--
North Dakota.....	434	16,150	11,565	--
Ohio.....	6,002	150,235	159,941	9,706
South Dakota.....	424	15,313	11,299	--
Wisconsin.....	2,122	65,562	56,547	--
SREB States.....	32,359	755,948	862,300	140,701
Alabama.....	1,917	28,112	51,084	22,972
Arkansas.....	977	26,478	26,035	--
Florida.....	4,119	107,767	109,763	1,996

State and Region	Number of Motor Vehicles Registered, 1970	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)				
Georgia.....	2,611	\$ 33,532	\$ 69,578	\$ 36,046
Kentucky.....	1,762	31,631	46,954	15,323
Louisiana.....	1,792	26,249	47,753	21,504
Maryland.....	1,880	53,942	50,098	--
Mississippi.....	1,119	18,292	29,819	11,527
North Carolina.....	2,838	63,598	75,627	12,029
South Carolina.....	1,369	17,177	36,481	19,304
Tennessee.....	2,027	65,171	54,015	--
Texas.....	6,814	185,164	181,579	--
Virginia.....	2,266	73,151	60,384	--
West Virginia.....	868	25,684	23,130	--
Mountain States.....	7,062	176,942	188,188	31,225
Arizona.....	1,091	20,454	29,073	8,619
Colorado.....	1,439	26,309	38,346	12,037
Idaho.....	487	14,220	12,978	--
Montana.....	494	11,592	13,164	1,572
Nevada.....	345	8,764	9,194	430
New Mexico.....	635	15,213	16,921	1,708
Oklahoma.....	1,697	60,676	45,222	--
Utah.....	625	9,796	16,655	6,859
Wyoming.....	249	9,918	6,635	--
Pacific States.....	16,103	367,445	429,113	73,276
Alaska.....	140	5,523	3,731	--
California.....	11,980	259,403	319,243	59,840
Hawaii.....	394	11,200	10,499	--
Oregon.....	1,384	45,996	36,881	--
Washington.....	2,205	45,323	58,759	13,436
District of Columbia.....	251	12,118	6,689	--
All States Including District of Columbia.....	\$108,977	\$2,904,050	\$2,904,014	\$360,064

The average rate per registered vehicle for states using this tax is \$26.648.

Source: See citation for Table 1; and Automobile Manufacturers Association, 1971 Automobile Facts and Figures (Detroit, Michigan: Automobile Manufacturers Association, 1971),

TABLE 8
STATE AND LOCAL MOTOR FUEL TAX REVENUE, FOR STATES,
REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	\$ 339,222	\$ 338,237	\$ 10,365
Connecticut.....	99,191	100,010	819
Maine.....	36,557	29,510	--
Massachusetts.....	135,816	145,290	9,474
New Hampshire.....	23,865	22,553	--
Rhode Island.....	27,699	27,771	72
Vermont.....	16,094	13,103	--
Middle Atlantic States.....	938,357	961,606	23,473
Delaware.....	18,252	18,205	--
New Jersey.....	200,318	211,616	11,298
New York.....	374,821	386,996	12,175
Pennsylvania.....	344,966	344,789	--
North Central States.....	1,760,613	1,784,648	74,800
Illinois.....	311,313	308,728	--
Indiana.....	192,795	166,626	--
Iowa.....	100,831	103,953	3,122
Kansas.....	81,410	90,734	9,324
Michigan.....	273,735	272,028	--
Minnesota.....	122,880	127,607	4,727
Missouri.....	115,359	139,261	23,902
Nebraska.....	67,781	54,962	--
North Dakota.....	19,819	25,162	5,343
Ohio.....	320,166	347,978	27,812
South Dakota.....	24,012	24,582	570
Wisconsin.....	130,512	123,027	--
SREB States.....	1,950,396	1,876,078	96,267
Alabama.....	130,439	111,142	--
Arkansas.....	74,905	56,644	--
Florida.....	225,626	238,807	13,181

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia.....	\$ 154,699	\$ 151,378	\$ --
Kentucky.....	104,615	102,155	--
Louisiana.....	119,841	103,895	--
Maryland.....	111,326	108,997	--
Mississippi.....	88,502	64,876	--
North Carolina.....	213,710	164,539	--
South Carolina.....	87,238	79,371	--
Tennessee.....	130,625	117,519	--
Texas.....	312,349	395,055	82,706
Virginia.....	146,477	131,376	--
West Virginia.....	49,944	50,324	380
Mountain States.....	398,139	409,434	22,053
Arizona.....	64,974	63,253	--
Colorado.....	71,801	83,429	11,628
Idaho.....	25,330	28,235	2,905
Montana.....	28,766	28,641	--
Nevada.....	24,452	20,002	--
New Mexico.....	37,398	36,815	--
Oklahoma.....	90,867	98,387	7,520
Utah.....	37,805	36,236	--
Wyoming.....	16,746	14,436	--
Pacific States.....	915,205	933,603	36,979
Alaska.....	10,372	8,117	--
California.....	673,340	694,564	21,224
Hawaii.....	26,130	22,843	--
Oregon.....	64,485	80,240	15,755
Washington.....	140,878	127,839	--
District of Columbia.....	16,364	14,552	--
All States Including District of Columbia.....	\$6,318,196	\$6,318,158	\$263,937

The average rate per registered vehicle for states using this tax is \$57.977.
Source: See citations for Table 7.

TABLE 9

VALUE OF PRODUCTS SEVERED AND SEVERANCE TAX REVENUE, FOR STATES,
REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Value of Severed Products	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	\$ 238,955	\$ 71	\$ 7,571	\$ 7,500
Connecticut.....	30,150	--	955	955
Maine.....	56,272	--	1,783	1,783
Massachusetts.....	96,188	--	3,048	3,048
New Hampshire.....	10,309	71	327	256
Rhode Island.....	14,152	--	448	448
Vermont.....	31,884	--	1,010	1,010
Middle Atlantic States....	1,405,390	--	44,533	44,533
Delaware.....	2,982	--	94	94
New Jersey.....	95,852	--	3,037	3,037
New York.....	324,594	--	10,286	10,286
Pennsylvania.....	981,962	--	31,116	31,116
North Central States.....	4,190,623	25,070	132,793	108,033
Illinois.....	662,254	--	20,985	20,985
Indiana.....	244,979	322	7,763	7,441
Iowa.....	121,056	--	3,836	3,836
Kansas.....	578,182	605	18,321	17,716
Michigan.....	676,082	965	21,424	20,459
Minnesota.....	638,774	18,976	20,241	1,265
Missouri.....	370,409	--	11,738	11,738
Nebraska.....	78,170	766	2,477	1,711
North Dakota.....	91,133	3,198	2,888	--
Ohio.....	585,416	--	18,551	18,551
South Dakota.....	55,310	16	1,753	1,737
Wisconsin.....	88,858	222	2,816	2,594
SREB States.....	14,315,096	545,823	453,616	102,792
Alabama.....	308,442	2,242	9,774	7,532
Arkansas.....	213,283	4,334	6,759	2,425
Florida.....	339,975	248	10,773	10,525

State and Region	Value of Severed Products	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)				
Georgia.....	\$ 220,128	\$ --	\$ 6,975	\$ 6,975
Kentucky.....	595,067	191	18,856	18,665
Louisiana.....	4,750,800	251,019	150,543	--
Maryland.....	103,289	--	3,273	3,273
Mississippi.....	262,314	14,262	8,312	--
North Carolina.....	111,210	--	3,524	3,524
South Carolina.....	68,161	--	2,160	2,160
Tennessee.....	211,449	--	6,700	6,700
Texas.....	5,826,797	273,213	184,640	--
Virginia.....	353,637	314	11,206	10,892
West Virginia.....	950,544	--	30,121	30,121
Mountain States.....	5,021,995	100,579	159,138	80,250
Arizona.....	864,027	--	27,379	27,379
Colorado.....	368,663	1,058	11,682	10,624
Idaho.....	119,217	264	3,778	3,514
Montana.....	283,412	4,730	8,981	4,251
Nevada.....	168,316	50	5,334	5,284
New Mexico.....	936,083	35,398	29,663	--
Oklahoma.....	1,091,359	50,539	34,583	--
Utah.....	543,420	4,272	17,220	12,948
Wyoming.....	647,498	4,268	20,518	16,250
Pacific States.....	2,533,881	14,349	80,294	65,945
Alaska.....	347,489	10,780	11,011	231
California.....	1,939,928	1,632	61,472	59,840
Hawaii.....	33,597	--	1,065	1,065
Oregon.....	87,408	1,937	2,770	833
Washington.....	125,459	--	3,976	3,976
District of Columbia.....	--	--	--	--
All States Including District of Columbia....	\$27,705,940	\$685,892	\$877,945	\$409,053

The average rate per \$1,000 of value for states using this tax is \$31.688.

Source: See citations for Table 1; U. S. Department of the Interior, Minerals Yearbook, 1969, Vol. 3 (Washington, D. C.: U. S. Government Printing Office, 1971), Table 4; U. S. Department of Commerce, Current Fishery Statistics, No. 5600, Fisheries of the United States, 1970 (Washington, D. C.: U. S. Government Printing Office, 1971), p. 5; and U. S. Department of Commerce, Census of Agriculture, 1964, Statistics by Subject, Value of Farm Products Sold and Economic Class of Farm, Vol. II, Chapter VI (Washington, D. C.: U. S. Government Printing Office, 1966), Table 10.

TABLE 10

STATE TRANSFER TAXES, FOR STATES, REGIONS,
AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	\$ 5,377	\$ 17,776	\$ 12,893
Connecticut.....	--	5,175	5,175
Maine.....	--	1,132	1,132
Massachusetts.....	3,698	8,698	5,000
New Hampshire.....	353	931	578
Rhode Island.....	291	1,299	1,008
Vermont.....	1,035	541	--
Middle Atlantic States.....	299,753	59,118	11,580
Delaware ^a	2,297	834	--
New Jersey.....	--	11,580	11,580
New York ^b	266,838	30,489	--
Pennsylvania ^c	30,618	16,215	--
North Central States.....	6,681	78,802	72,121
Illinois.....	1,973	17,546	15,573
Indiana ^d	--	6,888	6,888
Iowa.....	881	3,646	2,765
Kansas.....	--	3,009	3,009
Michigan.....	--	12,643	12,643
Minnesota.....	2,953	5,103	2,150
Missouri.....	--	6,073	6,073
Nebraska.....	532	1,950	1,418
North Dakota.....	--	649	649
Ohio ^e	--	14,834	14,834
South Dakota.....	--	738	738
Wisconsin.....	342	5,723	5,381
SREB States.....	65,557	68,898	43,510
Alabama.....	1,949	3,441	1,492
Arkansas.....	--	1,882	1,882
Florida.....	45,922	8,728	--
Georgia.....	12	5,371	5,359
Kentucky.....	975	3,465	2,490

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Louisiana.....	\$ --	\$ 3,896	\$ 3,896
Maryland ^f	173	5,876	5,703
Mississippi.....	--	1,997	1,997
North Carolina.....	--	5,716	5,716
South Carolina ^g	2,674	2,666	--
Tennessee.....	4,914	4,245	--
Texas.....	1	13,885	13,884
Virginia ^h	8,187	5,889	--
West Virginia ^e	750	1,841	1,091
Mountain States.....	1,559	13,329	11,770
Arizona.....	--	2,246	2,246
Colorado.....	--	2,964	2,964
Idaho.....	--	809	809
Montana.....	--	822	822
Nevada.....	560	793	233
New Mexico.....	--	1,115	1,115
Oklahoma.....	999	2,971	1,972
Utah.....	--	1,196	1,196
Wyoming.....	--	413	413
Pacific States.....	1,690	40,292	38,602
Alaska.....	--	490	490
California ^e	--	31,089	31,089
Hawaii.....	412	1,206	794
Oregon.....	--	2,722	2,722
Washington ⁱ	1,278	4,785	3,507
District of Columbia.....	1,488 ^j	1,423	--
All States Including District of Columbia.....	\$382,105	\$279,638	\$190,476

- a. Local tax in city of Wilmington at same rate as state tax.
b. Local tax in New York City on transfers of real property where consideration is over \$25,000.
c. Local taxes authorized. Over 1,000 school districts impose this tax.
d. Restricted to corporations subject to gross income tax.
e. Local tax authorized.
f. City of Baltimore and specified counties are authorized to levy this tax.
g. Local tax authorized.
h. Counties and cities levy a tax of 1/3 the state tax.
i. County tax authorized and employed in all 39 counties.
j. 1969 amount, 1970 amount not available.
The average rate per \$1,000 of personal income for states using this tax is \$0.350. New York and Texas are excluded in the computation of the average rate.
Source: See citation for Table 1.

TABLE 11

OTHER TAX REVENUE AND TOTAL STATE AND LOCAL TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

State and Region	Parimutuel Taxes	Other and Unallocable Taxes	Total Taxes
New England States.....	\$ 49,611	\$ 111,908	\$ 5,565,815
Connecticut.....	--	19,903	1,475,300
Maine.....	1,459	10,071	392,948
Massachusetts.....	25,603	58,520	2,830,400
New Hampshire.....	8,832	9,653	265,167
Rhode Island.....	10,795	8,634	390,300
Vermont.....	2,922	5,127	211,700
Middle Atlantic States.....	219,701	678,961	20,078,810
Delaware.....	7,232	56,368	251,100
New Jersey.....	35,139	122,620	3,224,700
New York.....	159,231	130,755	11,787,900
Pennsylvania.....	18,099	369,218	4,815,110
North Central States.....	83,183	733,534	24,257,622
Illinois.....	42,630	118,958	5,490,500
Indiana.....	--	45,124	1,911,300
Iowa.....	--	17,319	1,274,316
Kansas.....	--	19,393	906,100
Michigan.....	19,931	176,732	4,145,966
Minnesota.....	--	31,852	1,705,200
Missouri.....	--	64,470	1,634,400
Nebraska.....	2,083	16,711	632,800
North Dakota.....	--	7,791	234,500
Ohio.....	17,193	190,844	3,785,828
South Dakota.....	1,346	6,117	272,512
Wisconsin.....	--	38,223	2,264,200
SREB States.....	90,138	871,600	19,617,472
Alabama.....	--	46,073	937,476
Arkansas.....	5,232	22,282	492,100
Florida.....	50,898	112,541	2,461,600

State and Region	Parimutuel Taxes	Other and Unallocable Taxes	Total Taxes
SREB States (Continued)			
Georgia.....	\$ --	\$ 47,977	\$ 1,476,900
Kentucky.....	5,863	22,307	979,500
Louisiana.....	4,933	64,568	1,232,900
Maryland.....	13,112	52,080	1,895,600
Mississippi.....	--	25,177	674,054
North Carolina.....	--	72,453	1,667,688
South Carolina.....	--	22,319	730,200
Tennessee.....	--	73,006	1,178,900
Texas.....	--	211,692	3,710,500
Virginia.....	--	66,218	1,640,184
West Virginia.....	10,100	22,907	539,870
Mountain States.....	8,523	149,155	4,286,026
Arizona.....	3,904	15,086	792,900
Colorado.....	3,774	31,964	952,300
Idaho.....	66	12,708	256,980
Montana.....	--	8,251	283,458
Nevada.....	--	25,540	254,400
New Mexico.....	766	16,387	371,700
Oklahoma.....	--	23,891	814,000
Utah.....	--	8,639	412,627
Wyoming.....	13	6,689	147,661
Pacific States.....	63,896	310,339	14,294,534
Alaska.....	--	11,451	129,800
California.....	59,970	213,612	11,274,500
Hawaii.....	--	7,286	443,400
Oregon.....	2,452	29,341	879,571
Washington.....	1,474	48,649	1,567,263
District of Columbia.....	--	5,933	390,000
All States Including District of Columbia.....	\$515,052	\$2,861,430	\$88,490,279

Source: See citations for Table 1.

TABLE 12

SUMMARY OF UNUTILIZED POTENTIAL, 1970
(In Thousands)

State and Region	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Death and Gift Taxes	General Property Taxes	Income Taxes	
					Individual	Corporate
New England States.....	\$ 455,165	\$ 141,000	\$ --	\$ 1,311	\$ 357,829	\$ 27,498
Connecticut.....	44,646	31,787	--	--	239,822	--
Maine.....	--	7,990	--	--	34,661	9,820
Massachusetts.....	341,326	88,697	--	--	--	--
New Hampshire.....	54,565	6,862	--	--	40,566	14,864
Rhode Island.....	--	5,327	--	1,311	42,780	--
Vermont.....	14,628	337	--	--	--	2,814
Middle Atlantic States..	426,369	438,538	--	633,342	895,387	15,701
Delaware.....	48,882	7,703	--	55,856	--	--
New Jersey.....	318,220	69,825	--	--	529,980	15,701
New York.....	59,267	307,901	--	--	--	--
Pennsylvania.....	--	53,109	--	577,486	365,407	--
North Central States....	479,006	578,841	86,101	178,589	1,208,912	665,570
Illinois.....	--	87,324	--	--	254,144	139,170
Indiana.....	22,936	109,285	9,763	--	109,343	101,369
Iowa.....	--	23,933	--	--	59,693	33,943
Kansas.....	31,000	30,479	3,591	--	63,891	28,788
Michigan.....	--	142,869	19,010	--	51,417	7,258
Minnesota.....	103,460	9,857	--	--	--	1,641
Missouri.....	9,452	45,071	9,848	97,336	109,684	75,669
Nebraska.....	39,057	17,134	6,197	--	47,751	22,573
North Dakota.....	--	4,702	1,485	--	15,209	7,329
Ohio.....	210,307	65,463	35,505	81,253	462,888	236,831
South Dakota.....	--	2,671	702	--	34,892	11,000
Wisconsin.....	62,794	40,053	--	--	--	--
SREB States.....	434,311	319,965	112,877	2,804,315	1,712,492	539,491
Alabama.....	--	4,611	10,998	283,880	74,808	24,141
Arkansas.....	1,559	13,361	6,025	104,670	46,436	3,811
Florida.....	--	18,074	15,380	262,732	412,774	139,351

License Taxes					Total Unutilized Potential
Alcoholic Beverage	Motor Vehicle	Motor Fuels Taxes	Severance Taxes	Transfer Taxes	
\$ 3,909	\$ 35,900	\$ 10,365	\$ 7,500	\$ 12,893	\$ 1,053,370
--	6,960	819	955	5,175	330,164
--	218	--	1,783	1,132	55,604
3,310	28,722	9,474	3,048	5,000	479,577
99	--	--	256	578	117,790
500	--	72	448	1,008	51,446
--	--	--	1,010	--	18,789
4,031	45,861	23,473	44,533	11,580	2,538,815
72	--	--	94	--	112,607
3,959	--	11,298	3,037	11,580	963,600
--	--	12,175	10,286	--	389,629
--	45,861	--	31,116	--	1,072,979
13,802	33,101	74,800	108,033	72,121	3,498,882
6,435	--	--	20,985	15,573	523,637
--	15,120	--	7,441	6,888	382,145
--	--	3,122	3,836	2,765	127,292
868	8,275	9,324	17,716	3,009	196,941
--	--	--	20,459	12,643	253,657
1,902	--	4,727	1,265	2,150	125,002
1,214	--	23,902	11,738	6,073	389,983
706	--	--	1,711	1,418	136,549
91	--	5,343	--	649	34,808
--	9,706	27,812	18,551	14,834	1,163,150
204	--	570	1,737	738	52,514
2,382	--	--	2,594	5,381	113,204
15,964	140,701	96,267	102,792	43,510	6,322,689
--	22,972	--	7,532	1,492	430,437
263	--	--	2,425	1,882	180,434
1,482	1,996	13,181	10,525	--	875,498

TABLE 12 (Continued)

State and Region	General Sales and Gross Receipts		Selective Sales and Gross Receipts		Death and Gift Taxes	General Property Taxes	Income Taxes					
							Individual	Corporate				
SREB States (Continued)												
Georgia.....	\$	--	\$	17,050	\$	13,677	\$	217,695	\$	69,047	\$	1,013
Kentucky.....		--		44,261		20		201,500		--		15,868
Louisiana.....		--		769		7,285		236,471		136,231		27,424
Maryland.....		107,550		73,476		9,216		103,000		--		33,708
Mississippi.....		--		6,257		5,204		85,701		50,284		11,936
North Carolina.....		66,430		39,765		1,625		297,000		--		--
South Carolina.....		--		5,827		6,072		165,844		30,662		240
Tennessee.....		--		8,162		--		215,680		188,630		8,138
Texas.....		202,038		39,684		26,823		257,302		656,634		221,682
Virginia.....		56,734		32,495		8,940		271,041		--		26,660
West Virginia.....		--		16,173		1,612		101,799		46,986		25,515
Mountain States.....		103,836		72,064		13,207		198,131		217,576		90,206
Arizona.....		--		7,194		3,835		--		41,257		14,954
Colorado.....		--		27,966		--		--		11,029		13,806
Idaho.....		5,706		8,215		2,123		8,295		1,573		1,783
Montana.....		48,185		6,757		--		--		10		3,430
Nevada.....		--		4,361		2,854		9,974		37,523		12,668
New Mexico.....		--		4,547		2,341		53,372		16,659		9,726
Oklahoma.....		49,945		1,851		--		123,698		89,977		19,941
Utah.....		--		7,719		1,199		2,792		--		7,299
Wyoming.....		--		3,454		855		--		19,548		6,599
Pacific States.....		179,848		318,192		3,653		153,532		545,909		87,167
Alaska.....		20,318		3,428		1,640		29,024		--		2,522
California.....		--		267,764		--		--		319,627		--
Hawaii.....		--		8,459		2,013		71,264		--		4,673
Oregon.....		159,530		30,748		--		--		--		3,578
Washington.....		--		7,793		--		53,244		226,282		76,394
District of Columbia....		12,155		18,080		--		45,698		--		4,404
All States Including District of Columbia..	\$	\$2,090,690	\$	\$1,886,680	\$	\$215,838	\$	\$4,014,918	\$	\$4,938,105	\$	\$1,430,047

License Taxes					
Alcoholic Beverage	Motor Vehicle	Motor Fuels Taxes	Severance Taxes	Transfer Taxes	Total Unutilized Potential
1,854	\$ 36,046	\$ --	\$ 6,975	\$ 5,359	\$ 368,716
675	15,323	--	18,665	2,490	298,802
180	21,504	--	--	3,896	433,760
2,342	--	--	3,273	5,703	338,268
775	11,527	--	--	1,997	173,681
2,166	12,029	--	3,524	5,716	428,255
--	19,304	--	2,160	--	230,109
1,456	--	--	6,700	--	428,766
2,862	--	82,706	--	13,884	1,503,615
1,909	--	--	10,892	--	408,671
--	--	380	30,121	1,091	223,677
1,857	31,225	22,053	80,250	11,770	842,175
170	8,619	--	27,379	2,246	105,654
49	12,037	11,628	10,624	2,964	90,103
--	--	2,905	3,514	809	34,923
--	1,572	--	4,251	822	65,027
321	430	--	5,284	233	73,648
274	1,708	--	--	1,115	89,742
466	--	7,520	--	1,972	295,370
411	6,859	--	12,948	1,196	40,423
166	--	--	16,250	413	47,285
1,040	73,276	36,979	65,945	38,602	1,504,143
--	--	--	231	490	57,653
--	59,840	21,224	59,840	31,089	759,384
517	--	--	1,065	794	88,785
457	--	15,755	833	2,722	213,623
66	13,436	--	3,976	3,507	384,698
610	--	--	--	--	80,947
1,213	\$360,064	\$263,937	\$409,053	\$190,476	\$15,841,021

Source: Tables 1-10.

TABLE 13

GENERAL SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL
REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1,000 OF PERSONAL INCOME, 1968

State and Region	Per Capita			Per \$1,000 of Personal Income		
	Actual Collections*	Unutilized Potential**	Amount Possible	Actual Collections*	Unutilized Potential**	Amount Possible
All States Including District of Columbia	\$ 79.87	\$10.39	\$ 90.26	\$20.12	\$2.62	\$22.74
New England States	51.62	38.79	90.41	11.93	8.96	20.89
Middle Atlantic States	81.12	11.38	92.50	18.00	2.52	20.52
North Central States	78.01	8.54	86.55	19.44	2.13	21.57
Mountain States	78.25	9.70	87.95	22.00	2.73	24.73
Pacific States	110.92	6.87	117.79	25.21	1.56	26.77
SREB States	72.73	7.44	80.17	21.56	2.21	23.77
Alabama	77.20	--	77.20	27.01	--	27.01
Arkansas	56.83	0.82	57.65	20.22	0.29	20.51
Florida	99.11	--	99.11	26.39	--	26.39
Georgia	73.79	--	73.79	21.88	--	21.88
Kentucky	83.71	--	83.71	27.04	--	27.04
Louisiana	80.14	--	80.14	26.06	--	26.06
Maryland	61.23	27.81	89.04	14.11	6.41	20.52
Mississippi	103.91	--	103.91	40.43	--	40.43
North Carolina	53.38	13.20	66.58	16.44	4.07	20.51
South Carolina	74.92	--	74.92	25.28	--	25.28
Tennessee	78.97	--	78.97	25.37	--	25.37
Texas	55.39	18.29	73.68	15.42	5.09	20.51
Virginia	62.51	12.30	74.81	17.14	3.37	20.51
West Virginia	104.07	--	104.07	34.55	--	34.55

*Figures in this column apply to all states, whether they use this tax or not. Note applies to Tables 13-17.

**This amount would have been collected if all states collecting more than the average rate did so and other states collected the average rate as computed. Note applies to Tables 13-17.

Source: Table 1.

TABLE 14

SELECTIVE SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL
REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1,000 OF PERSONAL INCOME, 1968

State and Region	Per Capita			Per \$1,000 of Personal Income		
	Actual Collections	Unutilized Potential	Amount Possible	Actual Collections	Unutilized Potential	Amount Possible
All States Including District of Columbia	\$44.65	\$ 9.37	\$54.02	\$11.25	\$2.36	\$13.61
New England States	45.20	12.02	57.22	10.44	2.78	13.22
Middle Atlantic States	45.60	11.70	57.30	10.12	2.60	12.72
North Central States	40.04	10.32	50.36	9.98	2.57	12.55
Mountain States	44.90	6.73	51.63	12.62	1.89	14.51
Pacific States	41.54	12.16	53.70	9.44	2.76	12.20
REB States	49.54	5.48	55.02	14.68	1.63	16.31
Alabama	56.84	1.34	58.18	19.89	0.47	20.36
Arkansas	28.97	6.98	35.95	10.31	2.49	12.80
Florida	66.41	2.72	69.13	17.68	0.73	18.41
Georgia	42.23	3.75	45.98	12.52	1.11	13.63
Kentucky	30.61	13.84	44.45	9.89	4.47	14.36
Louisiana	40.60	0.21	40.81	13.20	0.07	13.27
Maryland	38.78	19.00	57.78	9.94	4.38	14.32
Mississippi	33.00	2.82	35.82	12.84	1.10	13.94
North Carolina	49.12	7.90	57.02	15.13	2.44	17.57
South Carolina	41.53	2.27	43.80	14.01	0.77	14.78
Tennessee	52.74	2.09	54.83	16.95	0.67	17.62
Texas	59.31	3.59	62.90	16.51	1.00	17.51
Virginia	53.65	7.04	60.69	14.71	1.93	16.64
West Virginia	43.69	9.26	52.95	14.50	3.08	17.58

Source: Tables 1 and 2.

TABLE 15

GENERAL PROPERTY TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE
BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND
PER \$1,000 OF PERSONAL INCOME, 1968

State and Region	Per Capita			Per \$1,000 of Personal Income		
	Actual Collections	Unutilized Potential	Amount Possible	Actual Collections	Unutilized Potential	Amount Possible
All States Including District of Columbia	\$169.31	\$19.94	\$189.25	\$42.66	\$ 5.03	\$47.69
New England States	230.21	0.11	230.32	53.19	0.03	53.22
Middle Atlantic States	200.28	16.90	217.18	44.44	3.75	48.19
North Central States	184.38	3.18	187.56	45.95	0.79	46.74
Mountain States	144.50	18.51	163.01	40.62	5.20	45.82
Pacific States	239.36	5.87	245.23	54.40	1.33	55.73
SREB States	95.85	48.06	143.91	28.41	14.25	42.66
Alabama	39.41	82.52	121.93	13.79	28.87	42.66
Arkansas	65.17	54.72	119.89	23.19	19.47	42.66
Florida	120.63	39.56	160.19	32.12	10.54	42.66
Georgia	96.01	47.84	143.85	28.47	14.19	42.66
Kentucky	69.07	63.01	132.08	22.31	20.35	42.66
Louisiana	65.86	65.34	131.20	21.41	21.25	42.66
Maryland	158.54	26.63	185.17	36.52	6.14	42.66
Mississippi	71.04	38.60	109.64	27.64	15.02	42.66
North Carolina	79.44	59.03	138.47	24.47	18.19	42.66
South Carolina	61.89	64.53	126.42	20.88	21.78	42.66
Tennessee	77.42	55.35	132.77	24.88	17.78	42.66
Texas	129.93	23.30	153.23	36.17	6.49	42.66
Virginia	96.84	58.74	155.58	26.55	16.11	42.66
West Virginia	70.19	58.30	128.49	23.30	19.36	42.66

Source: Tables 1 and 4.

TABLE 16

**INDIVIDUAL INCOME TAXES, COLLECTIONS AND ADDITIONAL REVENUE
POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1,000 OF PERSONAL INCOME, 1968**

State and Region	Per Capita			Per \$1,000 of Personal Income		
	Actual Collections	Unutilized Potential	Amount Possible	Actual Collections	Unutilized Potential	Amount Possible
All States Including District of Columbia	\$53.62	\$24.53	\$ 78.15	\$13.51	\$ 6.19	\$19.70
New England States	51.77	30.49	82.26	11.96	7.05	19.01
Middle Atlantic States	92.46	23.89	116.35	20.52	5.30	25.82
North Central States	50.64	21.55	72.19	12.62	5.37	17.99
Mountain States	39.00	20.32	59.32	10.96	5.71	16.67
Pacific States	57.38	20.87	78.25	13.04	4.74	17.78
SREB States	32.16	29.35	61.51	9.53	8.70	18.23
Alabama	25.56	21.75	47.31	8.94	7.61	16.55
Arkansas	22.24	24.27	46.51	7.91	8.64	16.55
Florida	--	62.16	62.16	--	16.55	16.55
Georgia	40.64	15.17	55.81	12.05	4.50	16.55
Kentucky	54.64	--	54.64	17.65	--	17.65
Louisiana	13.26	37.64	50.90	4.31	12.24	16.55
Maryland	153.23	--	153.23	35.30	--	35.30
Mississippi	19.89	22.65	42.54	7.74	8.81	16.55
North Carolina	53.86	--	53.86	16.59	--	16.59
South Carolina	37.12	11.93	49.05	12.52	4.03	16.55
Tennessee	3.11	48.40	51.51	1.00	15.55	16.55
Texas	--	59.45	59.45	--	16.55	16.55
Virginia	61.30	--	61.30	16.81	--	16.81
West Virginia	22.94	26.91	49.85	7.62	8.93	16.55

Source: Tables 1 and 5.

TABLE 17

**CORPORATE INCOME TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE
BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND
PER \$1,000 OF PERSONAL INCOME, 1968**

State and Region	Per Capita			Per \$1,000 of Personal Income		
	Actual Collections	Unutilized Potential	Amount Possible	Actual Collections	Unutilized Potential	Amount Possible
All States Including District of Columbia	\$18.66	\$ 7.10	\$25.76	\$4.70	\$1.79	\$6.49
New England States	31.95	2.34	34.29	7.38	0.54	7.92
Middle Atlantic States	37.50	0.42	37.92	8.32	0.09	8.41
North Central States	10.80	11.86	22.66	2.69	2.96	5.65
Mountain States	11.45	8.43	19.88	3.22	2.37	5.59
Pacific States	24.74	3.33	28.07	5.62	0.76	6.38
SREB States	9.97	9.25	19.22	2.96	2.74	5.70
Alabama	8.95	7.02	15.97	3.13	2.46	5.59
Arkansas	13.71	1.99	15.70	4.88	0.71	5.59
Florida	--	20.98	20.98	--	5.59	5.59
Georgia	18.62	0.22	18.84	5.52	0.07	5.59
Kentucky	12.34	4.96	17.30	3.99	1.60	5.59
Louisiana	9.61	7.58	17.19	3.13	2.46	5.59
Maryland	15.54	8.72	24.26	3.58	2.01	5.59
Mississippi	8.99	5.38	14.37	3.50	2.09	5.59
North Carolina	22.34	--	22.34	6.88	--	6.88
South Carolina	16.47	0.09	16.56	5.56	0.03	5.59
Tennessee	15.30	2.09	17.39	4.92	0.67	5.59
Texas	--	20.07	20.07	--	5.59	5.59
Virginia	14.60	5.78	20.38	4.00	1.59	5.59
West Virginia	2.22	14.61	16.83	0.74	4.85	5.59

Source: Tables 1 and 5.

Table 18 follows on facing pages 48 and 49

TABLE 18

TOTAL TAX REVENUES AS A PERCENT OF PERSONAL INCOME AND AS A PERCENT OF GENERAL REVENUES, AND FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES, FOR STATES, REGIONS, AND THE UNITED STATES, 1970

State and Region	Taxes as a Percent of		Federal Aids as a Percent of General Revenues	Tax Burden Index*
	Personal Income	General Revenues From Own Source		
New England States.....	11.0	79.7		
Connecticut.....	10.0	85.8	13.0	49
Maine.....	12.1	85.4	18.3	8
Massachusetts.....	11.4	87.5	15.8	41
New Hampshire.....	10.0	80.9	17.4	33
Rhode Island.....	10.5	85.0	20.4	36
Vermont.....	13.7	84.3	22.6	4
Middle Atlantic States.....	11.9			
Delaware.....	10.1	74.5	12.8	46
New Jersey.....	9.7	84.7	12.4	48
New York.....	13.5	85.0	13.7	32
Pennsylvania.....	10.4	84.3	15.2	40
North Central States.....	10.8			
Illinois.....	11.0	86.3	14.3	45
Indiana.....	9.7	77.8	12.4	42
Iowa.....	12.2	80.0	14.2	16
Kansas.....	10.5	77.3	15.9	34
Michigan.....	11.5	79.3	13.8	31
Minnesota.....	11.7	77.0	15.6	22
Missouri.....	9.4	80.4	18.6	43
Nebraska.....	11.4	75.1	14.0	24
North Dakota.....	12.7	68.1	18.6	2
Ohio.....	8.9	77.3	14.0	47
South Dakota.....	12.9	77.8	21.4	3
Wisconsin.....	13.8	83.2	11.8	6*
SREB States.....	10.0			
Alabama.....	9.5	70.2	26.3	15
Arkansas.....	9.2	74.6	25.5	17
Florida.....	9.9	75.8	13.0	35

State and Region	Taxes as a Percent of		Federal Aids as a Percent of General Revenues	Tax Burden Index*
	Personal Income	General Revenues From Own Source		
SREB States (Continued)				
Georgia.....	9.6	73.7	19.0	27
Kentucky.....	9.9	76.3	22.8	19
Louisiana.....	11.1	71.4	20.5	12
Maryland.....	11.3	82.3	13.4	39
Mississippi.....	11.8	75.4	24.3	1
North Carolina.....	10.2	79.7	17.3	20
South Carolina.....	9.6	78.1	19.3	18
Tennessee.....	9.7	76.0	22.4	21
Texas.....	9.4	75.7	17.9	38
Virginia.....	9.7	79.7	17.1	37
West Virginia.....	10.3	79.7	28.6	14
Mountain States.....	11.3			
Arizona.....	12.4	78.8	18.4	11
Colorado.....	11.2	77.4	18.8	25
Idaho.....	11.1	77.2	20.5	13
Montana.....	12.1	78.6	25.7	9
Nevada.....	11.2	74.5	18.4	44
New Mexico.....	11.7	69.1	27.5	6**
Oklahoma.....	9.6	70.7	24.9	26
Utah.....	12.1	77.3	25.4	5
Wyoming.....	12.5	67.7	28.4	10
Pacific States.....	12.4			
Alaska.....	9.3	10.9	8.6	50
California.....	12.7	81.2	19.3	29
Hawaii.....	12.9	82.4	21.3	30
Oregon.....	11.3	75.4	20.4	23
Washington.....	11.5	75.4	16.6	28
District of Columbia.....	9.6	87.0	37.7	51
All States Including District of Columbia.....	11.1%	79.7%	16.7%	

*Effort equals total state and local taxes as a percentage of personal income divided by per capita personal income for 1970.

**New Mexico and Wisconsin tied for sixth and seventh.

Source: Tables 1 and 11; Governmental Finances in 1969-70, Table 17; and Henry J. Frank, "Measuring State Tax Burdens," National Tax Journal, XXI, June 1959, p. 183.

TABLE 19

STATE AND LOCAL TAX COLLECTIONS BY SOURCE AS PERCENTAGES OF TOTAL COLLECTIONS, FOR SREB STATES, REGIONS, AND THE UNITED STATES, 1970

State and Region	General Sales and Gross Receipts	Selective Sales and Gross Receipts	General Property Taxes	Income Taxes		Other
				Individual	Corporate	
All States Including District of Columbia	18.2%	10.2%	38.5%	12.2%	4.2%	16.7%
New England States	10.9	9.5	48.5	10.9	6.7	13.5
Middle Atlantic States	15.1	8.5	37.4	17.3	7.0	14.7
North Central States	18.0	9.3	42.6	11.7	2.5	15.9
Mountain States	19.6	11.2	36.1	9.7	2.9	20.5
Pacific States	20.3	7.6	43.8	10.5	4.5	13.3
District of Columbia	18.3	11.5	32.8	21.8	4.7	10.9
SREB States	21.6	14.7	28.5	9.6	3.0	22.6
Alabama	28.3	20.9	14.5	9.4	3.3	23.6
Arkansas	22.1	11.3	25.3	8.7	5.3	27.3
Florida	26.7	17.9	32.5	--	--	22.9
Georgia	22.7	13.0	29.6	12.5	5.7	16.5
Kentucky	27.3	10.0	22.6	17.8	4.0	18.3
Louisiana	23.5	11.9	19.3	3.9	2.8	38.6
Maryland	12.5	7.9	32.4	31.3	3.2	12.7
Mississippi	34.2	10.9	23.4	6.6	3.0	21.9
North Carolina	16.1	14.8	24.0	16.3	6.7	22.1
South Carolina	26.4	14.6	21.8	13.1	5.8	18.3
Tennessee	26.1	17.4	25.6	1.0	5.1	24.8
Texas	16.5	17.7	38.7	--	--	27.1
Virginia	17.6	15.1	27.2	17.2	4.1	18.8
West Virginia	33.7	14.1	22.7	7.4	0.7	21.4

Source: Tables 1-11.

TABLE 20
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, ALABAMA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$ 63,871,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	31,298,000	
Tobacco Products	13,118,000	
Insurance	6,023,000	
Public Utilities	38,925,000	
Other		4,611,000
State Death and Gift		10,998,000
General Property		283,880,000
Individual Income		74,808,000
Corporate Income		24,144,000
State Alcoholic Beverage License	430,000	
Motor Vehicle License		22,972,000
Motor Fuels	19,297,000	
Severance		7,532,000
Transfer		1,492,000
Totals	\$172,962,000	\$430,437,000
Net Unutilized Potential (excess of "below average" yields over above average" yields)		+a \$257,475,000

. A (+) here indicates that this state would have collected this additional amount of revenue if these taxes were employed at the average rate. A (-) indicates that this state collected this amount more than it would have had it applied the average rate. This note applies to Tables 20-33.

Source: Tables 1-10.

TABLE 21
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, ARKANSAS, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$	\$ 1,559,000
Selective Sales and Gross Receipts		
Alcoholic Beverages		1,352,000
Tobacco Products	7,052,000	
Insurance	1,150,000	
Public Utilities		7,406,000
Other		4,603,000
State Death and Gift		6,025,000
General Property		104,670,000
Individual Income		46,436,000
Corporate Income		3,813,000
State Alcoholic Beverage License		263,000
Motor Vehicle License	443,000	
Motor Fuels	18,261,000	
Severance		2,425,000
Transfer		1,882,000
Totals	\$ 26,906,000	\$180,434,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ \$153,528,000

Source: Tables 1-10.

TABLE 22
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, FLORIDA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$146,644,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	61,505,000	
Tobacco Products	18,381,000	
Insurance		2,968,000
Public Utilities	98,188,000	
Other		15,106,000
State Death and Gift		15,380,000
General Property		262,732,000
Individual Income		412,774,000
Corporate Income		139,354,000
State Alcoholic Beverage License		1,482,000
Motor Vehicle License		1,996,000
Motor Fuels		13,181,000
Everance		10,525,000
Transfer	37,194,000	
Totals	\$361,912,000	\$875,498,000
Net Unutilized Potential (excess of "below average" yields over above average" yields)		+ \$513,586,000

Source: Tables 1-10.

TABLE 23

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, GEORGIA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$ 21,035,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	36,324,000	6,336,000
Tobacco Products		913,000
Insurance		265,000
Public Utilities		9,536,000
Other		13,677,000
State Death and Gift		217,695,000
General Property		69,047,000
Individual Income		1,013,000
Corporate Income		1,854,000
State Alcoholic Beverage License		36,046,000
Motor Vehicle License		
Motor Fuels	3,321,000	6,975,000
Severance		5,359,000
Transfer		
Totals	\$ 60,680,000	\$368,716,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ \$308,036,000

Source: Tables 1-10.

TABLE 24

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, KENTUCKY, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$ 64,589,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages		9,134,000
Tobacco Products		18,317,000
Insurance	2,833,000	
Public Utilities		16,810,000
Other	27,768,000	
State Death and Gift		20,000
General Property		201,500,000
Individual Income	10,853,000	
Corporate Income		15,868,000
State Alcoholic Beverage License		675,000
Motor Vehicle License		15,323,000
Motor Fuels	2,460,000	
Everance		18,665,000
Transfer		2,490,000
Totals	\$108,503,000	\$298,802,000
Net Unutilized Potential (excess of "below average" yields over above average" yields)		+ \$190,299,000

Source: Tables 1-10.

TABLE 25

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, LOUISIANA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$ 61,723,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	7,889,000	
Tobacco Products		769,000
Insurance	6,268,000	
Public Utilities	5,906,000	
Other	2,234,000	
State Death and Gift		7,285,000
General Property		236,471,000
Individual Income		136,231,000
Corporate Income		27,424,000
State Alcoholic Beverage License		180,000
Motor Vehicle License		21,504,000
Motor Fuels	15,946,000	
Severance	100,476,000	
Transfer		3,896,000
Totals	\$200,442,000	\$433,760,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ \$233,318,000

Source: Tables 1-10.

TABLE 26
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, MARYLAND, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$	\$107,550,000
Selective Sales and Gross Receipts		
Alcoholic Beverages		23,916,000
Tobacco Products		24,746,000
Insurance		3,609,000
Public Utilities		21,205,000
Other	34,313,000	
State Death and Gift		9,216,000
General Property		103,000,000
Individual Income	314,792,000	
Corporate Income		33,708,000
State Alcoholic Beverage License		2,342,000
Motor Vehicle License	3,844,000	
Motor Fuels	2,329,000	
Estate Tax		3,273,000
Transfer		5,703,000
Totals	\$355,278,000	\$338,268,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		- \$17,010,000

Source: Tables 1-10.

TABLE 27

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, MISSISSIPPI, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$113,625,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	6,445,000	
Tobacco Products	2,265,000	
Insurance	3,944,000	
Public Utilities		6,257,000
Other	2,568,000	
State Death and Gift		5,204,000
General Property		85,701,000
Individual Income		50,284,000
Corporate Income		11,936,000
State Alcoholic Beverage License		775,000
Motor Vehicle License		11,527,000
Motor Fuels	23,626,000	
Severance	5,950,000	
Transfer		1,997,000
Totals	\$158,423,000	\$173,681,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+\$15,258,000

Source: Tables 1-10.

TABLE 28

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, NORTH CAROLINA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$	\$ 66,430,000
Selective Sales and Gross Receipts		
Alcoholic Beverages	50,949,000	
Tobacco Products		38,072,000
Insurance	4,865,000	
Public Utilities	47,040,000	
Other		1,693,000
State Death and Gift		1,625,000
General Property		297,000,000
Individual Income	634,000	
Corporate Income	21,150,000	
State Alcoholic Beverage License		2,166,000
Motor Vehicle License		12,029,000
Motor Fuels	49,171,000	
Severance		3,524,000
Transfer		5,716,000
Totals	\$173,809,000	\$428,255,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ \$254,446,000

Source: Tables 1-10.

TABLE 29

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, SOUTH CAROLINA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$ 36,325,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	19,482,000	
Tobacco Products		5,827,000
Insurance	1,989,000	
Public Utilities	2,992,000	
Other	2,266,000	
State Death and Gift		6,072,000
General Property		165,844,000
Individual Income		30,662,000
Corporate Income		240,000
State Alcoholic Beverage License	91,000	
Motor Vehicle License		19,304,000
Motor Fuels	7,867,000	
Severance		2,160,000
Transfer	8,000	
Totals	\$ 71,020,000	\$230,109,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ \$159,089,000

Source: Tables 1-10.

TABLE 30
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, TENNESSEE, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$ 58,959,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	10,577,000	
Tobacco Products	14,425,000	
Insurance	3,573,000	
Public Utilities	48,445,000	
Other		8,162,000
State Death and Gift	2,849,000	
General Property		215,680,000
Individual Income		188,630,000
Corporate Income		8,138,000
State Alcoholic Beverage License		1,456,000
Motor Vehicle License	11,156,000	
Motor Fuels	13,106,000	
Everance		6,700,000
Transfer	669,000	
Totals	\$163,759,000	\$428,766,000
Net Unutilized Potential (excess of "below average" yields over above average" yields)		+ \$265,007,000

Source: Tables 1-10.

TABLE 31
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, TEXAS, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$	\$202,038,000
Selective Sales and Gross Receipts		
Alcoholic Beverages		39,258,000
Tobacco Products	65,366,000	
Insurance		426,000
Public Utilities	106,205,000	
Other	76,172,000	
State Death and Gift		26,823,000
General Property		257,302,000
Individual Income		656,634,000
Corporate Income		221,682,000
State Alcoholic Beverage License		2,862,000
Motor Vehicle License	3,585,000	
Motor Fuels		82,706,000
Severance	88,573,000	
Transfer		13,884,000
Totals	\$339,901,000	\$1,503,615,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ \$1,163,714,000

Source: Tables 1-10.

TABLE 32

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, VIRGINIA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$	\$ 56,734,000
Elective Sales and Gross Receipts		
Alcoholic Beverages	17,466,000	
Tobacco Products		32,495,000
Insurance	3,663,000	
Public Utilities	53,305,000	
Other	18,002,000	
State Death and Gift		8,940,000
General Property		271,041,000
Individual Income	4,302,000	
Corporate Income		26,660,000
State Alcoholic Beverage License		1,909,000
Motor Vehicle License	12,767,000	
Motor Fuels	15,101,000	
Everance		10,892,000
Transfer	2,298,000	
Totals	\$126,904,000	\$408,671,000
Net Unutilized Potential (excess of "below average" yields over above average" yields)		+ \$281,767,000

Source: Tables 1-10.

TABLE 33

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, WEST VIRGINIA, 1970

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	\$ 73,832,000	\$
Selective Sales and Gross Receipts		
Alcoholic Beverages	18,459,000	2,065,000
Tobacco Products	2,662,000	14,108,000
Insurance		
Public Utilities	12,070,000	
Other		1,612,000
State Death and Gift		101,799,000
General Property		46,986,000
Individual Income		25,515,000
Corporate Income	218,000	
State Alcoholic Beverage License	2,554,000	
Motor Vehicle License		380,000
Motor Fuels		30,121,000
Severance		1,091,000
Transfer		
Totals	\$109,795,000	\$223,677,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ \$113,882,000

Source: Tables 1-10.

Table 34 follows on facing pages 66 and 67

TABLE 34

FEDERAL INCOME TAX RETURNS, PERCENTAGES OF TOTAL NUMBER, BY ADJUSTED GROSS INCOME CLASS, FOR STATES, REGIONS, AND THE UNITED STATES, 1968

State and Region	Under 5,000	\$5,000- 10,000	\$10,000- 15,000	Over \$15,000	Number
New England States					
Connecticut.....	39.8	28.7	19.7	11.8	1,277,145
Maine.....	51.1	33.5	11.2	4.2	372,755
Massachusetts.....	42.3	31.9	17.1	8.7	2,261,185
New Hampshire.....	45.7	33.0	15.1	6.2	279,035
Rhode Island.....	44.6	33.0	16.0	6.4	382,117
Vermont.....	46.5	34.7	13.2	5.6	159,605
Middle Atlantic States					
Delaware.....	42.6	30.0	16.3	10.6	202,080
New Jersey.....	38.4	31.4	18.7	11.5	2,768,834
New York.....	39.7	31.9	17.2	11.2	7,123,776
Pennsylvania.....	41.6	35.6	15.8	7.0	4,456,643
North Central States					
Illinois.....	39.5	31.2	19.0	10.3	4,486,180
Indiana.....	39.2	34.2	18.9	7.7	1,837,145
Iowa.....	46.8	32.0	15.0	6.2	1,054,286
Kansas.....	45.8	32.5	14.9	6.8	811,457
Michigan.....	38.2	29.5	20.9	11.4	3,169,060
Minnesota.....	46.4	30.1	16.2	7.3	1,377,018
Missouri.....	46.6	30.0	15.9	7.5	1,668,985
Nebraska.....	51.9	28.8	13.4	5.9	556,670
North Dakota.....	55.7	30.3	10.0	4.0	218,688
Ohio.....	39.0	33.4	19.1	8.5	3,955,130
South Dakota.....	52.8	34.0	9.1	4.1	238,467
Wisconsin.....	43.8	31.6	17.8	6.8	1,631,746
SREB States					
Alabama.....	48.8	33.3	12.2	5.7	1,021,302
Arkansas.....	53.8	32.3	9.7	4.2	576,062
Florida.....	48.9	31.0	12.7	7.4	2,327,030

State and Region	Under 5,000	\$5,000- 10,000	\$10,000- 15,000	Over \$15,000	Number
REB States (Continued)					
Georgia.....	49.2	30.8	13.3	6.7	1,445,566
Kentucky.....	51.3	31.1	12.4	5.2	1,015,788
Louisiana.....	46.2	33.4	13.5	6.9	1,067,898
Maryland.....	41.3	29.1	17.4	12.2	1,602,925
Mississippi.....	53.6	31.8	10.1	4.5	578,126
North Carolina.....	51.7	31.3	11.8	5.2	1,687,204
South Carolina.....	52.9	30.2	12.3	4.6	811,635
Tennessee.....	51.3	31.4	11.5	5.8	1,293,708
Texas.....	47.9	30.9	13.6	7.6	3,805,206
Virginia.....	44.7	32.0	14.3	9.0	1,592,821
West Virginia.....	47.4	35.5	12.2	4.9	566,235
Mountain States					
Arizona.....	45.4	31.8	15.1	7.7	568,199
Colorado.....	43.0	32.9	16.0	8.1	767,454
Idaho.....	48.0	33.8	12.5	5.7	240,292
Montana.....	53.7	28.1	12.9	5.3	243,945
Nevada.....	38.3	32.9	18.4	10.4	183,632
New Mexico.....	47.4	33.2	12.3	7.1	313,862
Oklahoma.....	49.4	32.2	12.6	5.8	846,353
Utah.....	44.0	32.6	16.1	7.3	343,556
Wyoming.....	48.0	31.6	14.1	6.3	120,259
Pacific States					
Alaska.....	41.1	19.2	19.7	20.0	83,106
California.....	39.4	30.6	18.1	11.9	7,538,265
Hawaii.....	43.5	27.4	17.5	11.6	273,823
Oregon.....	43.7	31.4	17.3	7.6	754,520
Washington.....	38.7	31.5	19.4	10.4	1,246,340
District of Columbia.....	50.5	33.0	9.7	6.8	323,055
11 States Including District of Columbia....	43.3%	31.6%	16.3%	8.8%	73,730,791

total includes Puerto Rico and other returns not attributed to states or the District of Columbia.

Source: U. S. Treasury Department, Internal Revenue Service, Statistics of Income, 1968, Individual Income Tax Returns (Washington, D. C.: Government Printing Office, 1970),

Table 5.2.

TABLE 35

STATE AND LOCAL TAX CAPACITY AND CAPACITY UTILIZATION PER \$1,000 OF
PERSONAL INCOME AND PER CAPITA, FOR THE SREB STATES, 1970

	Actual collections (1,000)	Net unutilized capacity (1,000)	Tax capacity (Cols. 1+2) (1,000)	Percent of unutilized capacity	Taxes Per Capita		Taxes per \$1,000 of personal income	
					Capacity	Utilized	Capacity	Utilized
Alabama	\$ 937,476	\$257,475	\$1,194,951	21.6%	\$347.37	\$272.52	\$121.54	\$ 95.35
Arkansas	492,100	153,528	645,628	23.8	337.50	257.24	120.09	91.54
Florida	2,461,600	513,586	2,975,186	17.3	448.00	370.67	119.30	98.71
Georgia	1,476,900	308,036	1,784,936	17.3	392.21	324.52	116.32	96.25
Kentucky	979,500	190,299	1,169,799	16.3	365.79	306.29	118.15	98.93
Louisiana	1,232,900	233,318	1,466,218	15.9	405.14	340.67	131.74	110.77
Maryland	1,395,600	-17,010	1,878,590	--	485.67	490.07	111.89	112.91
Mississippi	674,054	15,258	689,312	2.2	310.50	303.63	120.80	118.13
North Carolina	1,667,688	254,446	1,922,134	13.2	382.06	331.48	117.70	102.12
South Carolina	730,200	159,089	889,289	17.9	346.03	284.12	116.77	95.88
Tennessee	1,178,900	265,007	1,443,907	18.4	370.52	302.51	119.06	97.20
Texas	3,710,500	1,163,714	4,874,214	23.9	441.31	335.94	122.87	93.53
Virginia	1,640,184	281,767	1,921,951	14.7	416.55	355.48	114.22	97.47
West Virginia	539,870	113,982	653,752	17.4	374.43	309.20	124.31	102.66

Capacity is defined for purposes of this table as actual collections plus net unutilized potential, or as the amount possible to collect at average rates per the common denominator for potentials so computed plus actual collections for minor and unallocable taxes.

Source: Tables 1, 11, and 20-33.

FISCAL PROBLEMS: COMMENTARIES AND RESEARCH REPORTS

This section presents a list of tax studies and commentaries by state government agencies, as well as university-related agencies and semiprivate and private tax-interest groups. For the most part the list includes work done since 1966 and brings up-to-date the first list published in 1967 in SREB Monograph Number 15. As in that issue, the list is not meant to be complete. Questionnaires were sent to numerous organizations asking them for bibliographical data for their tax-related studies and commentaries. Those reported are included here; additional entries were gathered from other listings. Contrary to the 1967 list, many short commentaries published in university and municipal periodicals are listed. Still omitted are articles published in professional journals and studies done by agencies such as Advisory Commission on Intergovernmental Relations, The Tax Foundation, Inc., labor and industrial organizations, and numerous other public and private research agencies.

ALASKA

Peat, Marwick, Mitchell & Company. (Certified Public Accountants, 629 South Spring Street, Los Angeles, California 90014.) *A Review of the Alaska Tax Structure*. December 1968. Approx. 350 pp.

ARIZONA

Arizona State University. Bureau of Business and Economic Research. Larson, Arlyn J. "Government Finance in Arizona -- Where To?" *Arizona Business Bulletin*, XVIII, 3 (March 1971), 3-16.

The University of Arizona.

College of Business and Public Administration. Billings, R. Bruce. "Arizona's Tax Burdens -- How High?" *Arizona Review*, XX, 6-7 (June-July 1971), 1-10.

Graham, William R. *Multiple Determinants of State and Local Government Fiscal Effort in the U. S.* (Dissertation). Tucson: 1969.

Smith, David L. *The Response of State and Local Governments to Federal Grant in Aid Payments*. (Dissertation). Tucson: 1968.

ARKANSAS

Legislative Council.

Legislative Council Research Report No. 138, *Analysis of State Alcoholic Beverage, Cigarette, Cigar and Tobacco Products Taxes*. Revised May 20, 1970. 46 pp. Limited supply.

ARKANSAS (Continued)

Legislative Council Research Report No. 139, *Analysis of the Sales and Use Tax Laws of Arkansas and Other States*. Revised June 1, 1970. 39 pp. Limited supply.

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